

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

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In re:

PROMESA
Title III

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

No. 17 BK 3283-LTS

as representative of

(Jointly Administered)

THE COMMONWEALTH OF PUERTO RICO, *et al.*

Debtors.¹

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CERTIFICATE OF SERVICE

I, Matthew Gonzalez, depose and say that I am employed by Prime Clerk LLC (“*Prime Clerk*”), the solicitation, notice, and claims agent for the Debtors in the above-captioned cases under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA).

On April 23, 2021, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served via first class mail on (1) the CW ACR Notice Parties Service List attached hereto as **Exhibit A**, (2) the ERS ACR Notice Parties Service List attached hereto as **Exhibit B**, and (3) the HTA ACR Notice Parties Service List attached hereto as **Exhibit C**:

- Eleventh Notice of Transfer of Claims to Administrative Claims Reconciliation, a copy of which is attached hereto as **Exhibit D**

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

- Administrative Claims Reconciliation Procedures, a copy of which is attached hereto as **Exhibit E**

On April 23, 2021, at my direction and under my supervision, employees of Prime Clerk caused a request for additional claim information, in the form of customized letters, a blank copy of which is attached hereto as **Exhibit F**, to be served via first class mail on the CW ACR Notice Parties Service List.

On April 23, 2021, at my direction and under my supervision, employees of Prime Clerk caused a request for additional claim information, in the form of customized letters, a blank copy of which is attached hereto as **Exhibit G**, to be served via first class mail on the ERS ACR Notice Parties Service List.

On April 23, 2021, at my direction and under my supervision, employees of Prime Clerk caused a request for additional claim information, in the form of customized letters, a blank copy of which is attached hereto as **Exhibit H**, to be served via first class mail on the HTA ACR Notice Parties Service List.

Dated: April 27, 2021

/s/ Matthew Gonzalez
Matthew Gonzalez

State of New York
County of New York

Subscribed and sworn to (or affirmed) me on April 27, 2021, by Matthew Gonzalez, proved to me on the bases of satisfactory evidence to be the person who executed this affidavit.

/s/ JAMES A. MAPPLETHORPE
Notary Public, State of New York
No. 01MA6370846
Qualified in New York County
Commission Expires February 12, 2022

Exhibit A

Exhibit A
CW ACR Notice Parties Service List
Served via first class mail

MMLID	Name	Address1	Address2	Address3	City	State	Postal Code
1569334	Accaria, Diane	Cond. Las Gaviotas	3409 Ave. Isla Veide Apt. 1502		Carolina	PR	00979-4901
605140	Afredo Acevedo-Cruz / Hiurisan Castro Zayas	PO Box 93			Juana Diaz	PR	00795
2205809	Aldrey Aquino, Santiago	1306 Montecarlo Ave.	Apt. 141		San Juan	PR	00924-5757
1514148	Alicea, Jose E	PO Box 361274			San Juan	PR	00936-1274
159646	ALVARADO BAEZ, EVELYN	547-41 ST			BROOKLYN	NY	11232-3100
1822184	Alvarado Labrador, Aleida Maria	Calle 10 H35	Urb. Magnolia Gardens		Bayamon	PR	00956
20038	ALVAREZ VILLAREAL, EDUARDO	URB LAS BRISAS	125 CALLE 3		ARECIBO	PR	00612
1582791	Alvelo Ortiz, Virna L	Calle 14 J. Martinez Cond. Malaga Park #23			Guaynabo	PR	00971
2145638	Ambel Bugos, Miguel A.	Villa Camabero	5612 Calle Bricoo		Santa Isabel	PR	00757-2440
23682	ANDINO FIGUEROA, JAIME	URB MONTECASINO HTS	84 CALLE RIO YAGUEZ		TOA ALTA	PR	00953
1649489	Andujar Romero, Brittany	HC-01 Box 9373	Bo.Macun		Toa Baja	PR	00949
1531575	Anthony Alicea Garcia - Estate	C/O Ruth M. Pizarro Rodriguez	Attorney	P.O. Box 2783	Carolina	PR	00984-2783
29806	Aponte Leon, Luis	URB LOS MONTES	447 CALLE FLACON		DORADO	PR	00646
1615248	Arroyo Arroyo, Ramona C	Calle C F-7	Urbanizacion Santa Marta		San German	PR	00683
1537631	Astacio Delgado, Nancy Stella	Raul E. Rosado Toro, Esq.	Club Manor Village	B-4 Tomas Agrait Street	SAN JUAN	PR	00924
1460738	Bankruptcy Estate of Ponte Inc Case No 15-03236	Noreen Wiscovitch-Rentas Chapter 7 Trustee	PMB 136400 Calle Juan Calaf		San Juan	PR	00918
1609457	BEAZ ESTATE, JOSEFINA LIMA	URB. COLINAS VERDES	CALLE 1 B17		SAN JUAN	PR	00924
2205529	Bernier Bernier , Minerva	PO Box 3353			Bayamon	PR	00958
1894483	Berrios Santos, Ada C.	P.O. Box 1249			Ciales	PR	00638
54461	BONILLA ACEVEDO, WILDANNY	HC 1 BOX 7168			MOCA	PR	00676
54461	BONILLA ACEVEDO, WILDANNY	HC 1 BOX 7168			MOCA	PR	00676
54967	BONILLA NEGRON, INGRID	HC 02 BOX 7925			HORMIGUEROS	PR	00660
2197821	Bonilla Ponton, Lorraine	PO Box 801523			Coto Laurel	PR	00780
1756037	Burgos, Magna I.	314 Cervantes Dr.			Kissimmee	FL	34743
1756037	Burgos, Magna I.	314 Cervantes Dr.			Kissimmee	FL	34743
1641709	Calderon Figueroa, Jose M	Calle Antonio Robles Vega DD 22	Urb Las Vegas		Cataño	PR	00962
1657734	Camacho Robles, Sandro	HC 8 BOX 2842			SABANA GRANDE	PR	00637
1799233	CANDELARIO ROBLES, ANGEL	URB JARDINES DE JAYUYA	108 CALLE MIRAMELINDA		JAYUYA	PR	00664
1772043	CARDONA CORTES, IVELICE	URB VICTORIA	4 CALLE VIOLETA		AGUADILLA	PR	00603
2067215	Cardona Rosario, Jose Antonio	Camino de Reina 624, Carr 8860 Apt 5203			Trujillo Alto	PR	00976
71643	CARLO VIERA, BRENDA	COND VISTAS DEL RIO	8 CALLE 1 APT 43A		BAYAMON	PR	00959
1516944	CARRASQUILLO GARCIA, JOSE	CIUDAD MASSO	A1-26 CALLE 4		SAN LORENZO	PR	00754-3602
1741029	CARRASQUILLO GONZALEZ, JENNIFER	377 CALLE UNION			PUERTO REAL	PR	00740
83382	Castro Cruz, Lucy	Urb April Cons	C17 Calle 6		Las Piedras	PR	00771-405
1474995	Cestero-Rodriguez, Herman	27 Gonzalez Giusti Oficina 300			Guaynabo	PR	00968
1452392	CHARNECO SANCHEZ, DEIXTER MARIA	P O BOX 254			AGUADA	PR	00602-0254
1037418	CHICO ACEVEDO, LUZ M	2345 CALLE GENARO BADILLO			SAN ANTONIO	PR	00690
1811541	COELLO MATIAS, MYRTA	CALLE CARMEN MM-22	BAYAMON GARDENS		BAYAMON	PR	00957
95924	COLON BAEZ, CRUZ	PO BOX 1887			OROCOVIS	PR	00720
98975	COLON MORALES, MIGUEL	ESTANCIAS DEL GOLF CLUB	413 CALLE MILITO NAVARRO		PONCE	PR	00730
664506	COLON PAGAN, HECTOR L	PO BOX 913			PATILLAS	PR	00723
101031	Colon Rosado, Jose	14 Dutch Loop			Fort Bragg	NC	28307
1568317	CONTRERAS GOMEZ, FIDEICOMISO	255 CALLE ROSARIO PH			SAN JUAN	PR	00912
106120	CORDERO JIMENEZ, EDGAR	1623 CALLE NAVARRA	URB LA RAMBLA		PONCE	PR	00731
1790220	Cotto Rodriguez, Carmelo	Urb. Rio Verde	Calle 25 ZZ 43		Caguas	PR	00725
1508239	Cruz Marrero, Fabiola	Calle Coral A-6	Mansiones Santa Barbara		Gurabo	PR	00778
1917936	Cruz Negron, Nestor Gerardo	c/o Edgardo Veguilla Gonzalez	30 Calle Padiál Suite 244		Caguas	PR	00725
2087155	Cruz, Arnaldo	Estancias del Rio, 192 Guayanes St.			Hormigueros	PR	00660
1427609	CRUZ, MARITZA	PO BOX 1844			GUAYNABO	PR	00970
2005410	DE JESUS GOMEZ, GRISELY	PARCELAS MANI 265	CALLE CLAUDIO CARRERO		MAYAGUEZ	PR	00682
144725	DE JESUS RODRIGUEZ PSC, DR REYNALDO	909 AVE TITO CASTRO, STE 614			COTO LAUREL	PR	00780
130430	DE MAN, PATRICK	SABANERA DORADO	544 CALLE CORREDOR DEL BOSQUE		DORADO	PR	00646
138898	DIAZ MARRERO, JOSE	JARDINES DE SAN FRANCISCO	EDIF 2 APT 616		SAN JUAN	PR	00927
140172	DIAZ RAMOS, LUZ	URB. VISTA VERDE	271 CALLE 22		AGUADILLA	PR	00603
141681	DIAZ SUAREZ, ANGEL	COMUNIDAD CARRASQUILLO NUM	239 CALLE JUAN SOTO		CAYEY	PR	00736
649878	Emmanuel Rivera Sanchez and Esther Molina Bernazar	75 Ciudad Del Lago			Trujillo Alto	PR	00976-5450
155941	ERNESTO RODRIGUEZ RODRIGUEZ Y GLORIGLORIA L DIAZ CO TTEE UAD 9/17/1998 FBO MICHELLE M. RODRIGUEZ DIA	PO BOX 330190			PONCE	PR	00733-0190
156504	ESCOBAR BARRETO, MARIA	URB VALLE ARRIBA HEIGHTS	X-5 CALLE YAGRUMO		CAROLINA	PR	00983
1566461	Espasas Perez, Carlos	Paseo del Prado 134 calle Eucalipto			Carolina	PR	00987

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MMLID	Name	Address1	Address2	Address3	City	State	Postal Code
1584373	ESQUILIN QUINONEZ, YADIER	PO BOX 22			TRUJILLO ALTO	PR	00976
1985831	Esquillin Ramos, Zoe	129 Borinquen			Trujillo Alto	PR	00976
1815016	Estate of Antonio Pavia Villamil	C/O Pavia & Lazaro, PSC	Attn: Gerardo Pavia Cabanillas	PO Box 9746	San Juan	PR	00908
791049	FAMILIA JIMENEZ, FLOR M	COND. PLAYA DORADA APT. 414 A			CAROLINA	PR	00979
1193120	FELICIANO FIGUEROA, EDNA	COND VILLAS DE MONTECARLO	2 CALLE B APT 1802		SAN JUAN	PR	00924-4125
1193120	FELICIANO FIGUEROA, EDNA	COND VILLAS DE MONTECARLO	2 CALLE B APT 1802		SAN JUAN	PR	00924-4125
1952535	FELICIANO ROSADO, JESUS	PERLA DEL SUR 4413 PEDRO CARATINI			PONCE	PR	00717
165114	Felix Montilla, Juan	PO Box 22679			San Juan	PR	00931
165114	Felix Montilla, Juan	PO Box 22679			San Juan	PR	00931
169943	FIGUEROA FIGUEROA, CARLOS	B-9 URB RIVERA			CABO ROJO	PR	00623
171231	FIGUEROA NIEVES, MAYRA	HC 3 BOX 16129			AGUAS BUENAS	PR	00703
175209	Flores Rodriguez, Laura C	Urb. Parque Del Monte	MB-100 Calle Paseo del Campo		Trujillo Alto	PR	00976
175209	Flores Rodriguez, Laura C	Urb. Parque Del Monte	MB-100 Calle Paseo del Campo		Trujillo Alto	PR	00976
1697350	Franco Paris, Mayra Enid	Urb. Quintas II	876 Calle Diamante		Canovanas	PR	00729
179874	FREYTES DE CHOUDENS, NICOLE	PMB 177 35 JUAN C BORBON STE 67			GUAYNABO	PR	00969
1436033	Fuentes, Carlos E	HC 03 Box 8060			Barranquitas	PR	00794
181513	FUSTER LAVIN, JOSE	1511 CAMINO GONZALEZ APT3			SAN JUAN	PR	00926
183179	GANDIAGA CABRERA, CARLOS	708 Calle Cupido			San Juan	PR	00926
1639108	GANDIAGA CABRERA, CARLOS	708 CALLE CUPIDO			SAN JUAN	PR	00926
1605681	Gandiaga Cabrera, Carlos	708 Calle Cupido			San Juan	PR	00926
184033	GARCIA BURGOS, RAQUEL	HC 03 BOX 15589			AGUAS BUENAS	PR	00703
186159	GARCIA MARTINEZ, JOSE	URB SANTIAGO IGLESIAS	1435 CALLE J FERRER Y FERRER		SAN JUAN	PR	00921
1602518	GARCIA VELEZ, MARTA I.	LA TROCHA #35			YAUCO	PR	00698
1506383	Garcia, Miguel A.	Calle Francisco Mendez 2f12	Urb.Bairoa Park		Caguas	PR	00727
195127	GOMEZ QUINONES, ROLANDO	URB URB PORTO FINO	188 CALLE AGUAVIVA		MANATI	PR	00674
24345	GOMEZ, ANDRES RICARDO	URB BALDRICH	203 CALLE PRESIDENTE RAMIREZ		SAN JUAN	PR	00918-4319
1059834	GONZALEZ BEAUCHAMP, MAYRA E	REPARTO METROPOLITANO	CALLE 30 SE #1009		RIO PIEDRAS	PR	00921
1583809	GONZALEZ NIEVES, LUIS	456 CALLE SANTO DOMINGO			VEGA ALTA	PR	00692
1820263	Gonzalez Norat, Aristides	PO Box 1254			Santa Isabel	PR	00757
1590052	GONZALEZ VALLES, GLADYS	2454 CALLE TURIN	VILLA DEL CARMEN		PONCE	PR	00716
1564596	Gonzalez, Augusto	467 Sagrado Corazon Cond Imperial Suites	402-D		San Juan	PR	00915
2114600	GUZMAN RIVERA, EDWARD	1208 AVE MUNOZ RIVERA			PONCE	PR	00717
1598844	Hernandez Cajigas, Gilberto	Urb. Alturas de Aguada	Calle 4 E-35		Aguada	PR	00602
217678	HERNANDEZ DIAZ, JULIO	COND LAGOMAR	7 AVE LAGUNA APT 6 I		CAROLINA	PR	00979
2231303	Hernandez Hernandez, Carlos M.	1004 Alturas de Cidra			Cidra	PR	00739
2068798	Hernandez Olivencia, Gabriel O.	Cond Pisos de Caparra Calle Milan Apt. 8G			Guaynabo	PR	00966
1783355	HERNANDEZ OPIO, ALBERTO	URB LA CEIBA	147 CALLE LOS NARDOS		JUNCOS	PR	00777
221609	HERNANDEZ ROSADO, WILLIAM	HC 8 BOX 84354			SAN SEBASTIAN	PR	00685
500077	HERNANDEZ SANTIAGO, RUBEN	HC 02 BOX 6877	BO MAMEYES		FLORIDA	PR	00650
1983682	Hernandez Silva, Lizaira	183 Marmol	Urb. Paseo Sta. Barbara		Gurabo	PR	00778
222180	HERNANDEZ SUAZO, JORGE	LA MARINA 65 CALLE FENIX			CAROLINA	PR	00979
1694322	HERNANDEZ VELEZ, NELIANNE	URB SAN ANTONIO	1430 CALLE DAMASCO		PONCE	PR	00728-1606
1996435	IRIZARRY VAZQUEZ, JOSE	PO BOX 1029			PENUELAS	PR	00624
1678287	Jimenez Cordero, Lorna A.	42185 Carr. 482			Quebradillas	PR	00678
1470233	Jimenez Medina, Grissel	URB Pradera Real	1206 Calle UCares		Isabella	PR	00662
1628746	JORGE L. IRIZARRY DOMINICCI Y MARIAN I. ROIG FRANCESCHINI	URB. PUNTO ORO 4447 EL ANGEL			PONCE	PR	00728-2048
1595570	JOSE A. CRIADO MARRERO ESTATE	C/O MILDRED CRIADO CRIADO	PO BOX 10715		PONCE	PR	00732
1595570	JOSE A. CRIADO MARRERO ESTATE	C/O MILDRED CRIADO CRIADO	PO BOX 10715		PONCE	PR	00732
1591301	Jose Luis Oppenheimer Almodovar Arcadia Figueroa Diaz	PO Box 331287			Ponce	PR	00733-1287
261021	LAGO SANTIAGO, MARIA	URB LAS LOMAS	772 CALLE 31 SW		SAN JUAN	PR	00921
264786	LECTORA SOTO, PABLO	PO BOX 224			MERCEDITA	PR	00715
265586	LEON LEON, SONIA	HC-02 BOX 3867			MAUNABO	PR	00707
1502691	Lima Beaz, Sucn Josefina	Urb. Colinas Verdes	Calle 1 B-17		San Juan	PR	00924
270324	LOPEZ ARREDONDO, GUADALUPE	SAN JUAN VIEW	850 CALLE EIDER APT 807		SAN JUAN	PR	00924
271327	Lopez Cotto, Yesenia	PO Box 972			Gurabo	PR	00778
271327	Lopez Cotto, Yesenia	PO Box 972			Gurabo	PR	00778
272185	LOPEZ GARCIA, ELVIN	ALTURAS DE PENUELAS 2	N-2 CALLE 14		PENUELAS	PR	00624
273164	LOPEZ LOPEZ , VICTOR	PO BOX 620			RIO BLANCO	PR	00744
1877790	Lopez Rodriguez, Santos	654 Ave Munos Rivera	Edif. Plaza 654 Ste. 911		San Juan	PR	00918

Exhibit A
CW ACR Notice Parties Service List
Served via first class mail

MMLID	Name	Address1	Address2	Address3	City	State	Postal Code
276232	Lopez Ruiz, Jean	PO BOX 1103			YAUCO	PR	00698
1251774	Lopez Velez, Luis A	Urb. Salvador Rios	135 Calle Dorado		Isabela	PR	00662
1582727	MALARET, MYRIAM COSTA	URB. BOSQUE DE LAS PALMAS	CALLE COCOPLUMOSO 238		BAYAMON	PR	00956
834244	Maldonado Jimnez, Vivian G.	Cond. Bosque Real Apt. 516			San Juan	PR	00926
2197964	Maldonado Sanchez, Fidel	227 Coleus Dr.			Orlando	FL	32807
294072	MANGUAL LOPEZ, MARICELI	P.O. BOX 204			SALINAS	PR	00751
2114553	Marchany Carrasquillo, Melissa	Santa Paula, 34 Jaime Rodriguez			Guaynabo	PR	00969
2114553	Marchany Carrasquillo, Melissa	Santa Paula, 34 Jaime Rodriguez			Guaynabo	PR	00969
301810	MARIN ALGARIN , ERNESTO	URB. LA CAMPINA II	CALLE PAZ #13		LAS PIEDRAS	PR	00771
305454	Marrero Ortiz, Miguel Angel	PO Box 2011			San Sebastian	PR	00685
305454	Marrero Ortiz, Miguel Angel	PO Box 2011			San Sebastian	PR	00685
309275	MARTINEZ GONZALEZ, ELVIN	ALT DE VILLA FONTANA	G 14 CALLE 5		CAROLINA	PR	00982
1436175	Martinez Mendez, Wilfredo	Urb Olympic Hills	37 calle Lyra		Las Piedras	PR	00771
311857	MARTINEZ RIVERA, ANGEL	HC 07 BOX 33150			CAGUAS	PR	00727
2192489	Mas González, Edna V.	5201 Par Dr.	Apt. 1126		Denton	TX	76208
2192489	Mas González, Edna V.	5201 Par Dr.	Apt. 1126		Denton	TX	76208
315330	MATIAS MARTINEZ, SULLYBETH	HC 59 BOX 6485	BO. NARANJO		AGUADA	PR	00602
315330	MATIAS MARTINEZ, SULLYBETH	HC 59 BOX 6485	BO. NARANJO		AGUADA	PR	00602
1430997	MELENDEZ APONTE, ROBERTO	54 CALETA DE SAN JUAN			SAN JUAN	PR	00901
1557099	Melendez Fraguada, Eva E.	P.O. Box 361			Canovanas	PR	00729
322877	MELENDEZ LEBRON, JUAN JOSE	CALLE ENRIQUE GONZALEZ	121 OESTE		GUAYAMA	PR	00784
1427503	MELENDEZ MELENDEZ, JOSE	13 BDA CANTERA AVE ROBERTO DIAZ			CAYEY	PR	00736
834971	Mercado Mercado, Hector M	Urb Rio Cristal	5162 Calle Roberto Cole		Mayaguez	PR	00680-1945
335953	MIRANDA RIVERA, JAVIER	PO BOX 2001			COAMO	PR	00769
339255	MONCLOVA GARCIA, SARA	BARRIO CALZADA	BUZON 117		MAUNABO	PR	00707
728939	MONTANEZ LOPEZ, NEYSA N	BOX 165			LAS MARIAS	PR	00670
728939	MONTANEZ LOPEZ, NEYSA N	BOX 165			LAS MARIAS	PR	00670
343958	MORALES DELGADO, AGUSTIN	PO BOX 895			LAJAS	PR	00667
345663	MORALES MORALES, RICARDO	URB RIO CRISTAL	AVE SANTITOS COLON 1070		MAYAGUEZ	PR	00680
348639	MOREL DE LOS SANTOS, FRANCISCA	URB CAPARRA TERRACE	837 CALLE 11 SO		SAN JUAN	PR	00921
348639	MOREL DE LOS SANTOS, FRANCISCA	URB CAPARRA TERRACE	837 CALLE 11 SO		SAN JUAN	PR	00921
348931	MORENO MARTINEZ, LOURDES	PO BOX 901			BARCELONETA	PR	00617
699563	MORENO MARTINEZ, LOURDES	PO BOX 901			BARCELONETA	PR	00617
2197473	Moro Ortiz, Maricelis	Urb. Villa El Encanto M-21, Calle 8			Juana Diaz	PR	00795
1749219	Muniz Batista, Lissette	HC 02 Box 9015			Aibonito	PR	00705
1601550	MUNOZ, MIGUEL LEON	EXT VISTA BAHIA	415 CALLE PASEO DEL PUERTO		PENUELAS	PR	00624
2186336	Navarro Martinez, Josephine	1952 Peoria Street			Delton	FL	32738
942675	NAVEDO ROSADO, CARMEN	HC 77 BOX 8715			VEGA ALTA	PR	00692
356284	NAZARIO CHACON, BLANCA	BO BUENAVENTURA	567 CALLE HORTENCIA APT 314A		CAROLINA	PR	00987
636081	NAZARIO PADRO, DARIO	HC 01 BOX 8045			SAN GERMAN	PR	00683
1583338	NEGRON COLON, EUTIMIO	PO BOX 166			MARICAO	PR	00606
159911	NEGRON ORTIZ, EVELYN	RES RAMOS ANTONINI	EDF 34 APTO 335		PONCE	PR	00717
159911	NEGRON ORTIZ, EVELYN	RES RAMOS ANTONINI	EDF 34 APTO 335		PONCE	PR	00717
1586357	NIEVES LOPEZ, GLORIA	ALTURAS DE BAYAMON	140 PASEO 6		BAYAMON	PR	00956
1649311	Nieves Mendez, Luz N	Apartado 1042			Moca	PR	00676
1816559	NIEVES TORRES, ALFREDO	PO BOX 630			MERCEDITA	PR	00715
143506	ORAMAS NIVAL, DOMINGO G.	506 OLIMPO PLAZA			SAN JUAN	PR	00927
1793739	Ortiz Collazo, Kevin	HC 1 Box 5080			Orocovis	PR	00720
381205	ORTIZ NIEVES, LYMARI	PO BOX 157			NARANJITO	PR	00719
1436191	ORTIZ RIVERA, MIGDALIA	PO BOX 764			MAUNABO	PR	00707
1909215	ORTIZ ROLDAN, ISMAEL J	HC 6 BOX 66738			AGUADILLA	PR	00603
1582858	ORTIZ, FELIX TORRES	URB CIUDAD CRISTIANA	133 CALLE EL SALVADOR		HUMACAO	PR	00791
386207	OSORIO OSORIO, JUSTINIANO	URB VILLA MARIA	R11 CALLE 1		CAGUAS	PR	00725
389644	PACHECO COLLAZO, HECTOR	VILLA PALMERAS 318 CALLE BETANCES			SAN JUAN	PR	00918
936506	PACHECO SANTIAGO, SANDRA	HC 37 BOX 6682			GUANICA	PR	00653
2233743	Padin, Juan Gregorio	H5-Calle 10,	Rpto. Marquez		Arecibo	PR	00612
740748	PADRO RIOS, RAFAEL	1 PLAZA DE MERCADO	CALLE DR LOPEZ		FAJARDO	PR	00738
740748	PADRO RIOS, RAFAEL	1 PLAZA DE MERCADO	CALLE DR LOPEZ		FAJARDO	PR	00738
1986525	PAGAN RUIZ, DENISSE	EXT SANTA TERESITA	3641 CALLE SANTA JUANITA		PONCE	PR	00730

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CW ACR Notice Parties Service List
Served via first class mail

MMLID	Name	Address1	Address2	Address3	City	State	Postal Code
395926	PASTOR RAMOS, HARVEY	HC 4 BOX 9147			CANOVANAS	PR	00729
1516318	PEREZ AMARO, MARYLI	CONDOMINO LAGO PLAYA	APT 2111		TOA BAJA	PR	00949
1516318	PEREZ AMARO, MARYLI	CONDOMINO LAGO PLAYA	APT 2111		TOA BAJA	PR	00949
400397	PEREZ BERDEGUER MD, DOMINGO	100 GRANBOULEVARD PASEO	MSC 333 STE 112		SAN JUAN	PR	00926-5955
400397	PEREZ BERDEGUER MD, DOMINGO	100 GRANBOULEVARD PASEO	MSC 333 STE 112		SAN JUAN	PR	00926-5955
1483291	Perez Otero, Maria L	Con Vizcaya	200 Calle 535	Apt 7-13	Carolina	PR	00985
406160	PEREZ RIVERA, ELIZABETH	EXT PARKVILLE	AVE MEJICO B2		GUAYNABO	PR	00969
408739	PEREZ ZAYAS, RAFAEL	1353 LUIS VIGOREAUX AVE PMB 259			GUAYNABO	PR	00966
1557028	PEREZ, CARLOS ESPASAS	PASEO DEL PRADO	134 CALLE EUCALIPTO		CAROLINA	PR	00987
154724	PIOVANETTI PIETRI MD, ENRIQUE J	PO BOX 10431			SAN JUAN	PR	00922-0431
154724	PIOVANETTI PIETRI MD, ENRIQUE J	PO BOX 10431			SAN JUAN	PR	00922-0431
1570097	POPELNIK, RODOLFO B	3409 AVE ISLA VERDE	APTO 1502		CAROLINA	PR	00979
416569	QUILES SOTO, JOSE	PO BOX 1404			SABANA HOYOS	PR	00688
1438174	QUINONES GONZALEZ, CLARO	1055 13 Asomate			Aguada	PR	00602
417347	QUINONES HERNANDEZ, RAMON	PO BOX 709			ANASCO	PR	00610
2114695	Quinones Velazquez, Alfred	HC 2 Box 6161			Penuelas	PR	00624
1582681	Quinonez Mendez, Juan De Dios	BOX 1194			MOCA	PR	00676-1194
1582681	Quinonez Mendez, Juan De Dios	BOX 1194			MOCA	PR	00676-1194
1582681	Quinonez Mendez, Juan De Dios	BOX 1194			MOCA	PR	00676-1194
421960	RAMIREZ DE LEON, JOSE L	APT 1002 C/HONDURAS 201	COND HATO REY		SAN JUAN	PR	00917
421960	RAMIREZ DE LEON, JOSE L	APT 1002 C/HONDURAS 201	COND HATO REY		SAN JUAN	PR	00917
1668500	RAMIREZ DE LEON, JOSE L	PO BOX 190251			SAN JUAN	PR	00919-0251
1668500	RAMIREZ DE LEON, JOSE L	PO BOX 190251			SAN JUAN	PR	00919-0251
1521057	RAMOS CASIANO, RAUL ALBERTO	URB. EL VERDE	86 MERCURIO STREET		CAGUAS	PR	00725-6331
1472986	Ramos P, Tania	Tania Levy	677 Sagamore Dr		Deltona	FL	32738
2206378	Ramos Rodriguez, Aida Luz	F-1 Calle 3	Urb. Villa Del Carmen		Cidra	PR	00739-3014
428923	RAMOS RODRIGUEZ, JOSE	HC 1 BOX 5969			LAS MARIAS	PR	00670
428923	RAMOS RODRIGUEZ, JOSE	HC 1 BOX 5969			LAS MARIAS	PR	00670
1666208	RAMOS ROSA, YAMARIS	4TA SECC LEVITTOWN	T 30 CALLE LEILA OESTE		TOA BAJA	PR	00949
1585812	RAVELO CRUZ, MELVIN	1 VILLAS CENTRO AMERICANA	APT 145		MAYAGUEZ	PR	00680
439530	RIOS PASTRANA, VICTOR	DORADO BEACH ESTATE 15			DORADO	PR	00646
442035	RIVERA AYALA, JUAN	HC 04 BOX 8690			AGUAS BUENAS	PR	00703
443987	RIVERA COLON, FELIX	HC 2 BOX 5105			COAMO	PR	00769
446513	RIVERA FIGUEROA, WANDA	HC 01 BOX 11350			CAROLINA	PR	00987
452777	RIVERA ORTIZ , ERIC	PO BOX 2439			CANOVANAS	PR	00729
1844853	Rivera Sanchez, Efrain	Urb San Antonio Calle Casa 2A			Aguas Buenas	PR	00703
459386	RIVERA SANTIAGO, VICTOR	PO BOX 2014			JUNCOS	PR	00777
462097	Rivera, Gustavo	HC 45 Box 14552			Cayey	PR	00736
864034	RIVERA-GIERBOLINI, HECTOR H	COLINAS DE FAIR VIEW	4K-3 CALLE 210		TRUJILLO ALTO	PR	00976
466419	RODRIGUEZ BENITEZ, LUIS	8 CHALETS DEL PARQUE	12 AVE ARBOLOTE APT 8		GUAYNABO	PR	00969
466652	RODRIGUEZ BONILLA, LUIS	BARRIO LOMAS	HC-03 BUZON 7994		CANOVANAS	PR	00729
2006033	Rodriguez Candelario, Raul A.	Villas Rica Calle Sofia AJ-20			Bayamon	PR	00959
1799215	RODRIGUEZ CRESPO, KATHYA N	25 BILBOA	URB. JARDINES DE BORINQUEN		AGUADILLA	PR	00603
472144	RODRIGUEZ JIMENEZ, JESUS	HC 6 BOX 65217A			CAMUY	PR	00627
473087	RODRIGUEZ MALDONADO, EVERLIDIS	COND EL MIRADOR	100 CALLE JESUS VELAZQUEZ APT 302		CAROLINA	PR	00987
473478	RODRIGUEZ MARTINEZ, JAVIER	CIUDAD CRISTIANA	BZN 416 CALLE BOLIVIA		HUMACAO	PR	00791
478213	RODRIGUEZ RIVERA, EDWIN	HC 61 BOX 5024			TRUJILLO ALTO	PR	00976
478388	RODRIGUEZ RIVERA, JOHANNA	PO BOX 1887 OROCOVIS	BO GATO SECTOR BAJURAS		OROCOVIS	PR	00720
481098	RODRIGUEZ SANTANA, SAMUEL	PO BOX 660			TOA BAJA	PR	00951
481098	RODRIGUEZ SANTANA, SAMUEL	PO BOX 660			TOA BAJA	PR	00951
2118968	Rodriguez Varela, Frances L.	Villa Rica Calle Sofia AJ-20			Bayamon	PR	00959
1426902	Rodriguez, Latoya	1429 New Haven Ct.			Glen Allen	VA	23059
1412455	RODRIGUEZ, LEANDRO	APARTADO 335			MAYAGUEZ	PR	00681
1887569	Rolon Rodriguez, Edgardo	Urb Villa Jauca A13			Santa Isabel	PR	00757
693196	ROMAN MILLET, JULIO E	HC 04 BOX 17828			CAMUY	PR	00627
490242	ROQUE DE JESUS, ISMAEL	226 CALLE 13	URB. SAN VICENTE		VEGA BAJA	PR	00693
1514015	Roque, Jorge	Calle 3, H 10	URB Berwind State		San Juan	PR	00924
1487391	Rosa Rivera, Juan Carlos	PO Box 1531			Guánica	PR	00653
2195491	Rosado Colon, Jacqueline	Urb Sombras del Real	901 Calle: El Caobo		Coto Laurel	PR	00780

Exhibit A
CW ACR Notice Parties Service List
Served via first class mail

MMLID	Name	Address1	Address2	Address3	City	State	Postal Code
1907533	ROSADO DE JESUS, WILFREDO	URB VILLA DEL CARMEN	3228 CALLE TOSCANIA		PONCE	PR	00716
1654537	ROSARIO RODRIGUEZ , ADALIZ	COND OLIMPO PLAZA 1002 AVE MUNOZ RIVERA APT 401			SAN JUAN	PR	00927
500959	RUIZ CASTRO, PEDRO	LAGO ALTO	F82 CALLE LOIZA		TRUJILLO ALTO	PR	00976
1447098	Saa Solorzano, Jorge V.	3539 Courtney Lane			Bethpage	NY	11714
505050	SALAZAR GONZALEZ, ERMELINDA	URB PARQUE ECUESTRE	L-37 CALLE MADRILENA		CAROLINA	PR	00987
2196610	Sanchez Cruz, Sotero	HC 02 Box 8888			Yabucoa	PR	00707
2149611	Sanchez Quinones, Maria M.	P.O. Box 210			Aguirre	PR	00704
510926	SANCHEZ SOULTAIRE, IVELISSE	COND PALMAR DEL RIO 4-61	18 AVE ARBOLOTE APT 4-61		GUAYNABO	PR	00969
511356	SANCHEZ, HECTOR	URB VILLA CAROLINA	184 65 CALLE 518		CAROLINA	PR	00985
2088390	Santiago Diaz, Magaly	PO Box 1845			Caguas	PR	00726
673314	SANTIAGO MALDONADO, IVETTE	PO BOX 745			HATILLO	PR	00659
519595	SANTIAGO RAMOS, CARLOS	HC 2 BOX 6346			UTUADO	PR	00641
1726402	Santiago, Diana	Calle A 111 No. Vietnam			Cataño	PR	00962
429426	SANTIAGO, JORGE RAMOS	HC 64 BOX 8487			PATILLAS	PR	00723
523436	SANTOS DE JESUS, RAFAEL	BO. PLAYA,C-37			SALINAS	PR	00751
1556468	SOLER RODRIGUEZ, DIANNA	COND COND. PARQUE DE LOYOLA	500 AVE JT PINEIRO	APT 1403	SAN JUAN	PR	00918
1872228	SOLER RODRIGUEZ, DIANNA	COND COND. PARQUE DE LOYOLA	500 AVE JT PINEIRO	APT 1403	SAN JUAN	PR	00918
1814983	Sosa Morales, Heribeito O	#16 Calle Valle Hermoso			Aguada	PR	00602
1782782	SOSE MORALES, HERIBERTO O	#16 CALLE VALLE HEIMOSO			AGUADA	PR	00602
1730175	SOTO NEGRON, RICARDO	URB CIUDAD JARDIN GURABO	3 CALLE MAGUEY		GURABO	PR	00778
546782	TIRADO MEDINA, SAMUEL	HC 6 BOX 12404			SAN SEBASTIAN	PR	00685
548239	TORO CRUZ, DAMASO	MANSIONES DE CABO ROJO	F-83 CALLE HORIZONTE		CABO ROJO	PR	00623
1847438	TORO ECHEVARRIA, NILDA	HC - 02 BOX 4874			PEÑUELAS	PR	00624
549234	TORRES ANDINO, PABLO	MONTE VISTA	C26 CALLE 2		FAJARDO	PR	00738
1494158	Torres Colon, Luis Alberto	18 Calle Lajas	Bonneville Heights		Caguas	PR	00727-4919
2172931	Torres Gonzalez, Santiago	Maria Celeste Torres Gonzalez	Calle San Judas Parcela 220 Buzon 12		Guayama	PR	00784
2168349	Torres Gonzalez, Silverio	Calle San Judas Parcela 220 Buzon 12			Guayama	PR	00784
2168349	Torres Gonzalez, Silverio	Calle San Judas Parcela 220 Buzon 12			Guayama	PR	00784
552361	TORRES GONZALEZ, VICTOR	17 COOP JARDINES DE TRUJILLO ALTO	EDIF F APT 208		TRUJILLO ALTO	PR	00976
556880	TORRES RODRIGUEZ, IVELISSE	91 URB LIRIOS DEL VALLE			ANASCO	PR	00610
1259778	TORRES SANCHEZ, VERONICA	URB BOSQUE LLANO	713 CALLE JAGUEY		SAN LORENZO	PR	00754
2199582	Trinidad Moreno, Edwin	PO Box 10020			Humacao	PR	00792-1020
563409	URBINA REYES, GLORIMAR	URB L'ANTIGUA CALLE 4 VIA PARIS LH-105			TRUJILLO ALTO	PR	00976
565170	VALENTIN PEREZ, EDUARDO	URB VILLA ROSA 3	B21 CALLE 1		GUAYAMA	PR	00784
565685	VALENZUELA CARABALLO, GILBERTO	SANS SOUCI COURT	Calle 1 A-4		BAYAMON	PR	00957
568589	VARGAS SALERNA, WANDA	PO BOX 1435			MAYAGUEZ	PR	00681
1426823	VAZQUEZ BRENES, ANGEL MARIO	281 VALLES DE TORRIMAR			GUAYNABO	PR	00966
2189735	Vazquez Clausell, Carmen	RR-2 Box 6970			Guayama	PR	00784
2189732	Vazquez Clausell, Geraldo	RR 2 Box 6970			Guayama	PR	00784
2189726	Vazquez Ramos, Saul	RR-2 Box 6970			Guayama	PR	00784
1472952	Velazquez Delgado, Alexandra	PO Box 555			San Lorenzo	PR	00754
580953	VELEZ GONZALEZ, JORGE	EXT MELENDEZ	43 CALLE F		FAJARDO	PR	00738
2197786	West Munoz, Carl	Urb. Villa el Encanto M-21-Calle 8			Juana Diaz	PR	00795
593477	WILLIAMS ROUSS, GEORGE	7840 BROADSTONE LOOP APT 204			TAMPA	FL	33625-2462
593489	WILLIAMS, JAMES	10352 WOODWARD WINDS			ORLANDO	FL	32827
1482496	Wiscovitch-Rentas, Noreen	400 Calle Juan Calaf, PMB 136			San Juan	PR	00918
594091	WOLFROM DE JESUS, WILLIAM	URB QUINTAS DE MIRADERO	507 CALLE ALMENDRO		CABO ROJO	PR	00623
1565115	ZaiterTrifilio, Sandra	Laguna Terrace	6 Calle Mariano Ramirez Bages Apt. 7 E		San Juan	PR	00907
1886012	Zeno Serrano, Jonathan	Parque Del Rio Encantada	P.C 69 #33 Plaza Centro		Trujillo Alto	PR	00976
1886012	Zeno Serrano, Jonathan	Parque Del Rio Encantada	P.C 69 #33 Plaza Centro		Trujillo Alto	PR	00976

Exhibit B

Exhibit B

ERS ACR Notice Parties Service List
Served via first class mail

MMLID	Name	Address1	Address2	City	State	Postal Code
58504	BRUNO ROMAN, HENRY	COND SANTA ANA	1026 AVE LUIS VIGOREAUX APT 5D	GUAYNABO	PR	00971
58504	BRUNO ROMAN, HENRY	COND SANTA ANA	1026 AVE LUIS VIGOREAUX APT 5D	GUAYNABO	PR	00971
1809391	CAPIELO ORTIZ, JORGE D	1175 CALLE 54 SE REPARTO METROPOLITANO		SAN JUAN	PR	00921
163866	FELICIANO ROSADO, JESUS	PERLA DEL SUR 4413 PEDRO CARATINI		PONCE	PR	00717
1667233	GONZALEZ, , GERARDO DIAZ	URB HACIENDA MONTE REY	25 CALLE MORELIA	COAMO	PR	00769
1584749	Lopez David, Miriam	425 East 105th Street Apt 5B		New York	NY	10029-5157
1816971	Rosa Correa, Maria del C.	7014 NW 57th CT		Tamarac	FL	33321-5713

Exhibit C

Exhibit C

HTA ACR Notice Parties Service List

Served via first class mail

MMLID	Name	Address1	City	State	Postal Code
1952535	FELICIANO ROSADO, JESUS	PERLA DEL SUR 4413 PEDRO CARATINI	PONCE	PR	00717
1874740	LECTORA SOTO, PABLO	PO BOX 224	MERCEDITA	PR	00715

Exhibit D

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et*
al.,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**ELEVENTH NOTICE OF TRANSFER OF CLAIMS
TO ADMINISTRATIVE CLAIMS RECONCILIATION**

To the Honorable United States District Judge Laura Taylor Swain:

1. On March 12, 2020, this Court entered the *Order (A) Authorizing Administrative Reconciliation Of Claims, (B) Approving Additional Form Of Notice, and (C) Granting Related Relief* [ECF No. 12274] (the “ACR Order”). The ACR Order authorized the Commonwealth of Puerto Rico (the “Commonwealth”), the Puerto Rico Highways and Transportation Authority (“HTA”), the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), the Puerto Rico Electric Power Authority (“PREPA”), and the Puerto Rico Public Buildings Authority (“PBA,” and together with the Commonwealth, HTA, ERS, and PREPA, the “Debtors”) to resolve

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567- LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566- LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17- BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK- 5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

certain Pension/Retiree Claims, Tax Refund Claims, Public Employee Claims, and Grievance Claims (each as defined in the ACR Order) utilizing the Debtors' existing administrative reconciliation processes ("Administrative Claims Reconciliation").

2. On October 23, 2020, the Debtors filed the *Two Hundred Sixty-Second Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico, Puerto Rico Highways and Transportation Authority, and Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Miscellaneous Deficient Claims* [ECF No. 14904] and the *Two Hundred Sixty-Third Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico and Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Deficient Claims with Respect to which Deficient Mailing Responses Were Received* [ECF No. 14910], and on March 12, 2021, the Debtors filed the *Three Hundred First Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, and the Puerto Rico Highways and Transportation Authority to Miscellaneous Deficient Claims* [ECF No. 16021] and the *Three Hundred Third Omnibus Objection (Substantive) of the Commonwealth of Puerto Rico and Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Claims for Which the Commonwealth and ERS are Not Liable* [ECF No. 16030] (collectively, the "Omnibus Objections"), which, among other things, identified claims to be disallowed. The Debtors have identified certain of these claims for transfer into Administrative Claims Reconciliation based on the claimants responses to the Omnibus Objections.

3. Additionally, the Debtors have identified other claims, which have not previously been objected to, as eligible for transfer into Administrative Claims Reconciliation.

4. Pursuant to the ACR Order, the Debtors hereby transfer the claims identified on Exhibit A hereto (the "Eleventh ACR Designated Claims") into Administrative Claims

Reconciliation. Each of the Eleventh ACR Designated Claims shall be resolved utilizing the Pension/Retiree Procedures, the Tax Refund Procedures, the Public Employee Procedures, and/or the Grievance Procedures (each as defined in the ACR Order), as applicable and as set forth on Exhibit A hereto.

5. As directed by the ACR Order, the Debtors shall serve a copy of the ACR Transfer Notice (as defined in the ACR Order) on each claimant whose claim is identified on Exhibit A hereto (the “Eleventh ACR Designated Claimants”).

6. Prime Clerk is hereby authorized and directed to designate the Eleventh ACR Designated Claims as “Subject to Administrative Reconciliation” on the Claims Registry in the Title III cases.

7. The Debtors shall serve copies of this notice upon the Eleventh ACR Designated Claimants listed on Exhibit A and the Master Service List (as defined by the *Fourteenth Amended Case Management Procedures* [Case No. 17-3283, ECF No. 15894-1]). This notice is also available on the Debtors’ case website at <https://cases.primeclerk.com/puertorico>.

Dated: April 21, 2021
San Juan, Puerto Rico

Respectfully submitted,

/s/ Hermann D. Bauer

Hermann D. Bauer

USDC No. 215205

Carla García Benítez

USDC No. 203708

O’NEILL & BORGES LLC

250 Muñoz Rivera Ave., Suite 800

San Juan, PR 00918-1813

Tel: (787) 764-8181

Fax: (787) 753-8944

*Attorneys for the Financial Oversight and
Management Board for Puerto Rico, as
representative for the Commonwealth of*

Puerto Rico, Puerto Rico Highways and Transportation Authority, Employees Retirement System of the Government of the Commonwealth of Puerto Rico, Puerto Rico Electric Power Authority, and Puerto Rico Public Buildings Authority

/s/ Martin J. Bienenstock

Martin J. Bienenstock (*pro hac vice*)

Brian S. Rosen (*pro hac vice*)

PROSKAUER ROSE LLP

Eleven Times Square

New York, NY 10036

Tel: (212) 969-3000

Fax: (212) 969-2900

Co-Attorneys for the Financial Oversight and Management Board for the Puerto Rico, as representative for the Commonwealth of Puerto Rico, Puerto Rico Highways and Transportation Authority, Employees Retirement System of the Government of the Commonwealth of Puerto Rico, Puerto Rico Electric Power Authority, and Puerto Rico Public Buildings Authority

EXHIBIT A

Schedule of Eleventh ACR Designated Claims

Claim Number	Creditor	ACR Procedures	Total Filed
37	MALDONADO JIMNEZ, VIVIAN G.	Tax Refund Claims	\$49.00
63	AFREDO ACEVEDO-CRUZ / HIURISAN CASTRO ZAYAS	Tax Refund Claims	\$2,185.00
73	MERCADO MERCADO, HECTOR M	Tax Refund Claims	\$1,863.00
539	WILLIAMS, JAMES	Tax Refund Claims	\$3,204.00
828	RODRIGUEZ, LATOYA	Tax Refund Claims	\$1,372.00
946	VAZQUEZ BRENES, ANGEL MARIO	Tax Refund Claims	\$3,500.00
1158	MELENDEZ APONTE, ROBERTO	Tax Refund Claims	\$3,114.00
1177	MELENDEZ MELENDEZ, JOSE	Tax Refund Claims	\$2,229.00
1182	CRUZ, MARITZA	Tax Refund Claims	\$925.00
1312	LOPEZ VELEZ, LUIS A	Tax Refund Claims	\$600.00
1639	MORALES DELGADO, AGUSTIN	Tax Refund Claims	\$1,200.00
1839	MARTINEZ MENDEZ, WILFREDO	Tax Refund Claims	\$1,973.00
1842	ORTIZ RIVERA, MIGDALIA	Tax Refund Claims	\$0.00
1871	MATIAS MARTINEZ, SULLYBETH	Tax Refund Claims	\$650.00
1937	COLON MORALES, MIGUEL	Tax Refund Claims	\$0.00
2005	DE MAN, PATRICK	Tax Refund Claims	\$0.00
2030	FIGUEROA FIGUEROA, CARLOS	Tax Refund Claims	\$2,856.00
2039	RODRIGUEZ RIVERA, EDWIN	Tax Refund Claims	\$1,970.00
2059	GARCIA BURGOS, RAQUEL	Tax Refund Claims	\$1,188.00
2196	LOPEZ LOPEZ , VICTOR	Tax Refund Claims	\$0.00
2399	QUINONES GONZALEZ, CLARO	Tax Refund Claims	\$4,000.00
2612	LOPEZ COTTO, YESENIA	Tax Refund Claims	\$0.00
2629	VELEZ GONZALEZ, JORGE	Tax Refund Claims	\$0.00
2728	CHICO ACEVEDO, LUZ M	Tax Refund Claims	\$1,000.00
2733	RIVERA SANTIAGO, VICTOR	Tax Refund Claims	\$3,686.00
2820	COLON ROSADO, JOSE	Tax Refund Claims	\$2,504.00
3066	RIOS PASTRANA, VICTOR	Tax Refund Claims	\$1,928.00
3080	HERNANDEZ SUAZO, JORGE	Tax Refund Claims	\$0.00
3174	MARRERO ORTIZ, MIGUEL ANGEL	Tax Refund Claims	\$3,830.00
3426	RODRIGUEZ SANTANA, SAMUEL	Tax Refund Claims	\$1,700.00
3583	RODRIGUEZ BENITEZ, LUIS	Tax Refund Claims	\$2,012.00
3649	FUENTES, CARLOS E	Tax Refund Claims	\$2,706.00
3754	SAA SOLORZANO, JORGE V.	Tax Refund Claims	\$795.00
3842	MELENDEZ LEBRON, JUAN JOSE	Tax Refund Claims	\$100.00
3987	DE JESUS RODRIGUEZ PSC, DR REYNALDO	Tax Refund Claims	\$0.00
4473	ROMAN MILLET, JULIO E	Tax Refund Claims	\$1,018.00
4599	MIRANDA RIVERA, JAVIER	Tax Refund Claims	\$2,376.00
4730	TORRES RODRIGUEZ, IVELISSE	Tax Refund Claims	\$1,808.00
5196	PACHECO COLLAZO, HECTOR	Tax Refund Claims	\$655.08
5263	SANTIAGO MALDONADO, IVETTE	Tax Refund Claims	\$500.00
5348	CHARNECO SANCHEZ, DEIXTER MARIA	Tax Refund Claims	\$1,902.00
5501	MARTINEZ RIVERA, ANGEL	Tax Refund Claims	\$2,438.00
6150	FELIX MONTILLA, JUAN	Tax Refund Claims	\$0.00
6313	WOLFROM DE JESUS, WILLIAM	Tax Refund Claims	\$0.00
6381	HERNANDEZ DIAZ, JULIO	Tax Refund Claims	\$796.00
6463	RIVERA ORTIZ , ERIC	Tax Refund Claims	\$1,490.00

Claim Number	Creditor	ACR Procedures	Total Filed
6479	NEGRON ORTIZ, EVELYN	Tax Refund Claims	\$859.00
6634	PADRO RIOS, RAFAEL	Tax Refund Claims	\$672.65
6851	FREYTES DE CHOUDENS, NICOLE	Tax Refund Claims	\$1,868.00
6898	GOMEZ QUINONES, ROLANDO	Tax Refund Claims	\$772.00
6921	RIVERA FIGUEROA, WANDA	Tax Refund Claims	\$2,126.00
7169	ALVAREZ VILLAREAL, EDUARDO	Tax Refund Claims	\$2,100.00
7514	QUILES SOTO, JOSE	Tax Refund Claims	\$2,834.00
8226	LOPEZ RUIZ, JEAN	Tax Refund Claims	\$3,673.00
8464	ALVARADO BAEZ, EVELYN	Tax Refund Claims	\$0.00
8639	PEREZ ZAYAS, RAFAEL	Tax Refund Claims	\$1,470.00
9130	MORALES MORALES, RICARDO	Tax Refund Claims	\$2,018.00
10204	BANKRUPTCY ESTATE OF PONTE INC CASE NO 15-03236	Tax Refund Claims	\$6,196.00
10339	TORRES ANDINO, PABLO	Tax Refund Claims	\$784.40
10921	ANDINO FIGUEROA, JAIME	Tax Refund Claims	\$3,997.00
11118	VARGAS SALERNA, WANDA	Tax Refund Claims	\$417.00
11639	CESTERO-RODRIGUEZ, HERMAN	Tax Refund Claims	\$3,899.00
11760	RODRIGUEZ MARTINEZ, JAVIER	Tax Refund Claims	\$2,320.00
12063	VELAZQUEZ DELGADO, ALEXANDRA	Tax Refund Claims	\$0.00
12120	SANTOS DE JESUS, RAFAEL	Tax Refund Claims	\$0.00
12383	JIMENEZ MEDINA, GRISSEL	Tax Refund Claims	\$0.00
12887	RIVERA AYALA, JUAN	Tax Refund Claims	\$0.00
13159	GOMEZ, ANDRES RICARDO	Tax Refund Claims	\$572.00
13356	LOPEZ ARREDONDO, GUADALUPE	Tax Refund Claims	\$0.00
13671	APONTE LEON, LUIS	Tax Refund Claims	\$983.00
14416	FELICIANO FIGUEROA, EDNA	Tax Refund Claims	\$1,844.00
14617	RAMOS P, TANIA	Tax Refund Claims	\$0.00
14952	TORRES COLON, LUIS ALBERTO	Tax Refund Claims	\$2,464.00
15397	PEREZ OTERO, MARIA L	Tax Refund Claims	\$1,000.00
16159	LAGO SANTIAGO, MARIA	Tax Refund Claims	\$0.00
16871	RODRIGUEZ JIMENEZ, JESUS	Tax Refund Claims	\$0.00
17140	WISCOVITCH-RENTAS, NOREEN	Tax Refund Claims	\$378.00
18374	ROSA RIVERA, JUAN CARLOS	Tax Refund Claims	\$747.52
18431	CASTRO CRUZ, LUCY	Tax Refund Claims	\$962.68
18707	CRUZ MARRERO, FABIOLA	Tax Refund Claims	\$3,200.00
18931	WILLIAMS ROUSS, GEORGE	Tax Refund Claims	\$1,393.55
20896	DIAZ MARRERO, JOSE	Tax Refund Claims	\$1,228.00
20909	PEREZ AMARO, MARYLI	Tax Refund Claims	\$1,852.00
21026	URBINA REYES, GLORIMAR	Tax Refund Claims	\$2,470.00
21552	EMMANUEL RIVERA SANCHEZ AND ESTHER MOLINA BERN	Tax Refund Claims	\$1,980.00
22565	GONZALEZ BEAUCHAMP, MAYRA E	Tax Refund Claims	\$1,457.00
23271	MONCLOVA GARCIA, SARA	Tax Refund Claims	\$0.00
23294	RIVERA-GIERBOLINI, HECTOR H	Tax Refund Claims	\$871.00
23474	SANTIAGO RAMOS, CARLOS	Tax Refund Claims	\$3,524.00
25053	ACCARIA, DIANE	Tax Refund Claims	\$858.00
26010	LIMA BEAZ, SUCN JOSEFINA	Tax Refund Claims	\$0.00
26059	VALENZUELA CARABALLO, GILBERTO	Tax Refund Claims	\$1,903.00

Claim Number	Creditor	ACR Procedures	Total Filed
26231	ALICEA, JOSE E	Tax Refund Claims	\$318.00
26330	GARCIA, MIGUEL A.	Tax Refund Claims	\$997.00
26433	SANDRA PACHECO SANTIAGO	Tax Refund Claims	\$99.84
27087	CARRASQUILLO GARCIA, JOSE	Tax Refund Claims	\$2,434.00
27200	ROQUE, JORGE	Tax Refund Claims	\$4,000.00
27266	FAMILIA JIMENEZ, FLOR M	Tax Refund Claims	\$0.00
28263	MOREL DE LOS SANTOS, FRANCISCA	Tax Refund Claims	\$2,000.00
28614	PEREZ BERDEGUER MD, DOMINGO	Tax Refund Claims	\$1,628.00
29558	COLON PAGAN, HECTOR L	Tax Refund Claims	\$0.00
29624	ORTIZ NIEVES, LYMARI	Tax Refund Claims	\$743.00
29767	RAMOS CASIANO, RAUL ALBERTO	Tax Refund Claims	\$3,214.00
30156	MONTANEZ LOPEZ, NEYSA N	Tax Refund Claims	\$441.65
30191	FUSTER LAVIN, JOSE	Tax Refund Claims	\$4,000.00
30468	ASTACIO DELGADO, NANCY STELLA	Tax Refund Claims	\$3,045.96
30671	SANCHEZ SOULTAIRE, IVELISSE	Tax Refund Claims	\$2,939.00
30917	MELLENDEZ FRAGUADA, EVA E.	Tax Refund Claims	\$2,326.00
31817	ORAMAS NIVAL, DOMINGO G.	Tax Refund Claims	\$582.00
31839	ESPASAS PEREZ, CARLOS	Tax Refund Claims	\$0.00
31887	ERNESTO RODRIGUEZ RODRIGUEZ Y GLORIGLORIA L DIAZ	Tax Refund Claims	\$345.00
33141	FIGUEROA NIEVES, MAYRA	Tax Refund Claims	\$2,385.00
34451	QUINONES HERNANDEZ, RAMON	Tax Refund Claims	\$1,716.00
34569	ANTHONY ALICEA GARCIA - ESTATE	Tax Refund Claims	\$3,469.00
34645	RODRIGUEZ, LEANDRO	Tax Refund Claims	\$0.00
35081	MORENO MARTINEZ, LOURDES	Tax Refund Claims	\$0.00
35199	NEGRON COLON, EUTIMIO	Tax Refund Claims	\$0.00
35350	SOLER RODRIGUEZ, DIANNA	Tax Refund Claims	\$2,446.00
35525	RODRIGUEZ BONILLA, LUIS	Tax Refund Claims	\$0.00
35556	POPELNIK, RODOLFO B	Tax Refund Claims	\$901.00
35709	LOPEZ DAVID, MIRIAM	Tax Refund Claims	\$2,250.00
35887	GONZALEZ, AUGUSTO	Tax Refund Claims	\$1,511.00
35931	CONTRERAS GOMEZ, FIDEICOMISO	Tax Refund Claims	\$884.00
36578	JOSE LUIS OPPENHEIMER ALMODOVAR ARCADIA FIGUERO	Tax Refund Claims	\$440.00
36947	NAZARIO CHACON, BLANCA	Tax Refund Claims	\$0.00
37007	GANDIAGA CABRERA, CARLOS	Tax Refund Claims	\$2,704.00
37756	MARIN ALGARIN , ERNESTO	Tax Refund Claims	\$0.00
37786	HERNANDEZ CAJIGAS, GILBERTO	Tax Refund Claims	\$2,200.00
37860	RUIZ CASTRO, PEDRO	Tax Refund Claims	\$0.00
38071	PASTOR RAMOS, HARVEY	Tax Refund Claims	\$1,799.00
38442	MUNOZ, MIGUEL LEON	Tax Refund Claims	\$1,408.00
39609	RODRIGUEZ MALDONADO, EVERLIDIS	Tax Refund Claims	\$0.00
39933	GANDIAGA CABRERA, CARLOS	Tax Refund Claims	\$1,915.00
40602	MALARET, MYRIAM COSTA	Tax Refund Claims	\$3,000.00
41105	ARROYO ARROYO, RAMONA C	Tax Refund Claims	\$1,000.00
41189	RIVERA COLON, FELIX	Tax Refund Claims	\$2,026.00
41395	MORENO MARTINEZ, LOURDES	Tax Refund Claims	\$413.00
41571	DIAZ RAMOS, LUZ	Tax Refund Claims	\$1,177.00

Claim Number	Creditor	ACR Procedures	Total Filed
42341	GARCIA MARTINEZ, JOSE	Tax Refund Claims	\$0.00
42664	RAMIREZ DE LEON, JOSE L	Tax Refund Claims	\$0.00
42841	LEON LEON, SONIA	Tax Refund Claims	\$0.00
42909	JORGE L. IRIZARRY DOMINICCI Y MARIAN I. ROIG FRANCES	Tax Refund Claims	\$3,220.00
42959	RAVELO CRUZ, MELVIN	Tax Refund Claims	\$0.00
43063	OSORIO OSORIO, JUSTINIANO	Tax Refund Claims	\$1,303.00
43336	BONILLA NEGRON, INGRID	Tax Refund Claims	\$447.00
43547	ZAITERTRIFILIO, SANDRA	Tax Refund Claims	\$3,277.00
43653	PEREZ, CARLOS ESPASAS	Tax Refund Claims	\$0.00
43743	NIEVES LOPEZ, GLORIA	Tax Refund Claims	\$367.00
44997	BONILLA ACEVEDO, WILDANNY	Tax Refund Claims	\$0.00
45709	GANDIAGA CABRERA, CARLOS	Tax Refund Claims	\$889.00
46571	QUINONEZ MENDEZ, JUAN DE DIOS	Tax Refund Claims	\$0.00
46589	ORTIZ, FELIX TORRES	Tax Refund Claims	\$1,916.00
46784	ESQUILIN QUINONEZ, YADIER	Tax Refund Claims	\$0.00
47086	VALENTIN PEREZ, EDUARDO	Tax Refund Claims	\$984.00
47167	GONZALEZ NIEVES, LUIS	Tax Refund Claims	\$2,874.00
47657	ANDUJAR ROMERO, BRITTANY	Tax Refund Claims	\$2,322.00
48577	JOSE A. CRIADO MARRERO ESTATE	Tax Refund Claims	\$1,825.00
49148	ALVELO ORTIZ, VIRNA L	Tax Refund Claims	\$559.00
49160	BEAZ ESTATE, JOSEFINA LIMA	Tax Refund Claims	\$2,173.00
49262	GARCIA VELEZ, MARTA I.	Tax Refund Claims	\$0.00
49542	GONZALEZ VALLES, GLADYS	Tax Refund Claims	\$0.00
49611	PIOVANETTI PIETRI MD, ENRIQUE J	Tax Refund Claims	\$0.00
49667	TORRES GONZALEZ, VICTOR	Tax Refund Claims	\$1,209.00
49684	CAMACHO ROBLES, SANDRO	Tax Refund Claims	\$1,394.00
51570	CALDERON FIGUEROA, JOSE M	Tax Refund Claims	\$1,000.00
52135	RAMOS ROSA, YAMARIS	Tax Refund Claims	\$1,000.00
54127	PEREZ RIVERA, ELIZABETH	Tax Refund Claims	\$1,582.00
54312	GONZALEZ, , GERARDO DIAZ	Tax Refund Claims	\$0.00
54925	ROSARIO RODRIGUEZ , ADALIZ	Tax Refund Claims	\$624.00
56852	RAMIREZ DE LEON, JOSE L	Tax Refund Claims	\$0.00
57252	NIEVES MENDEZ, LUZ N	Tax Refund Claims	\$0.00
64308	SOTO NEGRON, RICARDO	Tax Refund Claims	\$740.00
66633	HERNANDEZ ROSADO, WILLIAM	Tax Refund Claims	\$0.00
73647	FRANCO PARIS, MAYRA ENID	Tax Refund Claims	\$500.00
74343	SANTIAGO, DIANA	Tax Refund Claims	\$550.00
75098	SOSE MORALES, HERIBERTO O	Tax Refund Claims	\$0.00
75976	CANDELARIO ROBLES, ANGEL	Tax Refund Claims	\$0.00
76894	CARRASQUILLO GONZALEZ, JENNIFER	Tax Refund Claims	\$110.00
79460	RODRIGUEZ CRESPO, KATHYA N	Tax Refund Claims	\$350.00
79671	SOSA MORALES, HERIBEITO O	Tax Refund Claims	\$0.00
83290	CARDONA CORTES, IVELICE	Tax Refund Claims	\$0.00
84560	HERNANDEZ OPIO, ALBERTO	Tax Refund Claims	\$0.00
85283	BURGOS, MAGNA I.	Tax Refund Claims	\$500.00
86603	LECTORA SOTO, PABLO	Tax Refund Claims	\$0.00

Claim Number	Creditor	ACR Procedures	Total Filed
86960	TIRADO MEDINA, SAMUEL	Tax Refund Claims	\$0.00
87544	COELLO MATIAS, MYRTA	Tax Refund Claims	\$0.00
87749	SOLER RODRIGUEZ, DIANNA	Tax Refund Claims	\$2,466.00
88085	ORTIZ COLLAZO, KEVIN	Tax Refund Claims	\$0.00
88220	ROSA CORREA, MARIA DEL C.	Tax Refund Claims	\$0.00
88484	MUNIZ BATISTA, LISSETTE	Tax Refund Claims	\$997.00
89043	ROLON RODRIGUEZ, EDGARDO	Tax Refund Claims	\$0.00
89642	NIEVES TORRES, ALFREDO	Tax Refund Claims	\$0.00
90697	ROSADO DE JESUS, WILFREDO	Tax Refund Claims	\$0.00
90905	ORTIZ ROLDAN, ISMAEL J	Tax Refund Claims	\$0.00
91968	CRUZ NEGRON, NESTOR GERARDO	Tax Refund Claims	\$0.00
95372	TORO ECHEVARRIA, NILDA	Tax Refund Claims	\$0.00
98093	ZENO SERRANO, JONATHAN	Tax Refund Claims	\$1,298.00
98258	FELICIANO ROSADO, JESUS	Tax Refund Claims	\$0.00
98904	RAMOS RODRIGUEZ, JOSE	Tax Refund Claims	\$205.00
102869	CAPIELO ORTIZ, JORGE D	Tax Refund Claims	\$400.00
104038	GONZALEZ NORAT, ARISTIDES	Tax Refund Claims	\$1,981.00
106915	LOPEZ RODRIGUEZ, SANTOS	Tax Refund Claims	\$972.00
108036	HERNANDEZ SILVA, LIZAIRA	Tax Refund Claims	\$0.00
110460	DE JESUS GOMEZ, GRISELY	Tax Refund Claims	\$0.00
111764	HERNANDEZ VELEZ, NELIANNE	Tax Refund Claims	\$700.00
114160	COTTO RODRIGUEZ, CARMELO	Tax Refund Claims	\$1,553.00
114873	JIMENEZ CORDERO, LORNA A.	Tax Refund Claims	\$538.69
115271	RODRIGUEZ RIVERA, JOHANNA	Tax Refund Claims	\$0.00
116199	RIVERA SANCHEZ, EFRAIN	Tax Refund Claims	\$0.00
116498	TORRES SANCHEZ, VERONICA	Tax Refund Claims	\$0.00
118188	PAGAN RUIZ, DENISSE	Tax Refund Claims	\$0.00
119703	ESTATE OF ANTONIO PAVIA VILLAMIL	Tax Refund Claims	\$1,255.00
121904	ESQUILLIN RAMOS, ZOE	Tax Refund Claims	\$700.00
122468	RIVERA, GUSTAVO	Tax Refund Claims	\$2,841.00
122804	BERRIOS SANTOS, ADA C.	Tax Refund Claims	\$0.00
126152	ROQUE DE JESUS, ISMAEL	Tax Refund Claims	\$884.00
127157	RUBEN HERNANDEZ SANTIAGO	Tax Refund Claims	\$0.00
128065	CARDONA ROSARIO, JOSE ANTONIO	Tax Refund Claims	\$826.00
128196	IRIZARRY VAZQUEZ, JOSE	Tax Refund Claims	\$0.00
128979	ESCOBAR BARRETO, MARIA	Tax Refund Claims	\$1,011.00
131875	ALVARADO LABRADOR, ALEIDA MARIA	Tax Refund Claims	\$500.00
132055	MANGUAL LOPEZ, MARICELI	Tax Refund Claims	\$0.00
132191	COLON BAEZ, CRUZ	Tax Refund Claims	\$0.00
135195	SANTIAGO DIAZ, MAGALY	Tax Refund Claims	\$0.00
135257	FLORES RODRIGUEZ, LAURA C	Tax Refund Claims	\$1,065.00
135284	CORDERO JIMENEZ, EDGAR	Tax Refund Claims	\$0.00
135404	TORO CRUZ, DAMASO	Tax Refund Claims	\$1,417.00
138578	LECTORA SOTO, PABLO	Tax Refund Claims	\$0.00
138682	BRUNO ROMAN, HENRY	Tax Refund Claims	\$0.00
140520	CARLO VIERA, BRENDA	Tax Refund Claims	\$0.00

Claim Number	Creditor	ACR Procedures	Total Filed
147729	RODRIGUEZ CANDELARIO, RAUL A.	Tax Refund Claims	\$595.00
149155	GUZMAN RIVERA, EDWARD	Tax Refund Claims	\$0.00
149401	MARTINEZ GONZALEZ, ELVIN	Tax Refund Claims	\$0.00
150982	QUINONES VELAZQUEZ, ALFRED	Tax Refund Claims	\$0.00
151137	NAVEDO ROSADO, CARMEN	Tax Refund Claims	\$1,200.00
151583	FELICIANO ROSADO, JESUS	Tax Refund Claims	\$0.00
151627	NAZARIO PADRO, DARIO	Tax Refund Claims	\$0.00
156864	HERNANDEZ OLIVENCIA, GABRIEL O.	Tax Refund Claims	\$2,994.00
158921	LOPEZ GARCIA, ELVIN	Tax Refund Claims	\$0.00
159802	MARCHANY CARRASQUILLO, MELISSA	Tax Refund Claims	\$1,457.00
160535	RODRIGUEZ VARELA, FRANCES L.	Tax Refund Claims	\$2,023.00
164424	DIAZ SUAREZ, ANGEL	Tax Refund Claims	\$0.00
165313	CRUZ, ARNALDO	Tax Refund Claims	\$3,382.00
165443	FELICIANO ROSADO, JESUS	Tax Refund Claims	\$0.00
167077	SANCHEZ, HECTOR	Tax Refund Claims	\$3,472.00
167101	SALAZAR GONZALEZ, ERMELINDA	Tax Refund Claims	\$0.00
169238	AMBEL BUGOS, MIGUEL A.	Tax Refund Claims	\$0.00
169991	SANCHEZ QUINONES, MARIA M.	Public Employee Claims	\$0.00
172934	TORRES GONZALEZ, SILVERIO	Public Employee Claims	\$0.00
173137	TORRES GONZALEZ, SANTIAGO	Public Employee Claims	\$0.00
173731	NAVARRO MARTINEZ, JOSEPHINE	Tax Refund Claims	\$1,925.00
174078	VAZQUEZ CLAUSELL, GERALDO	Public Employee Claims	\$0.00
174079	VAZQUEZ RAMOS, SAUL	Public Employee Claims	\$0.00
174084	VAZQUEZ CLAUSELL, CARMEN	Public Employee Claims	\$0.00
174290	MAS GONZÁLEZ, EDNA V.	Public Employee Claims	\$0.00
174471	ROSADO COLON, JACQUELINE	Public Employee Claims	\$4,800.00
174615	WEST MUNOZ, CARL	Public Employee Claims	\$0.00
174638	BONILLA PONTON, LORRAINE	Public Employee Claims	\$4,800.00
174639	MALDONADO SANCHEZ, FIDEL	Public Employee Claims	\$0.00
174658	MORO ORTIZ, MARICELIS	Public Employee Claims	\$0.00
174687	SANCHEZ CRUZ, SOTERO	Public Employee Claims	\$0.00
174863	TRINIDAD MORENO, EDWIN	Public Employee Claims	\$0.00
175863	BERNIER BERNIER , MINERVA	Tax Refund Claims	\$0.00
175955	ALDREY AQUINO, SANTIAGO	Public Employee Claims	\$4,800.00
176065	RAMOS RODRIGUEZ, AIDA LUZ	Tax Refund Claims	\$0.00
176226	SANTIAGO, JORGE RAMOS	Tax Refund Claims	\$0.00
178142	PADIN, JUAN GREGORIO	Public Employee Claims	\$28,800.00
178962	HERNANDEZ HERNANDEZ, CARLOS M.	Tax Refund Claims	\$2,969.00

Exhibit E

Administrative Claims Reconciliation Procedures

1. The Pension/Retiree Claims, the Tax Refund Claims, the Public Employee Claims, and the Grievance Claims will be subject to Administrative Claims Reconciliation in two instances:

- a. Within one hundred twenty (120) days of approval of these procedures by the Court, and every sixty (60) days thereafter, the Commonwealth, on behalf of itself and the other Debtors, shall file with the Title III Court and serve upon the claimants a notice, the form of which is annexed hereto as Exhibit 2 (the "Administrative Reconciliation Notice"), informing such claimant that its Claim shall be handled in accordance with the aforementioned Administrative Claims Reconciliation process. The Administrative Reconciliation Notice will designate whether each Claim is to be resolved using the Pension/Retiree Procedures, the Tax Refund Procedures, the Grievance Procedures, or the Public Employee Procedures.
- b. In the event that (i) the Debtors file an omnibus objection to Claims, (ii) a claimant objects to the relief requested in such omnibus objection, and (iii) the Court or the Debtors determine that such Claim should be subject to Administrative Claims Reconciliation, the Debtors shall file an Administrative Reconciliation Notice with the Court and serve the Administrative Reconciliation Notice upon the Claimant stating that such Claim has been removed from the omnibus objection and shall be subject to the Administrative Claims Procedures. If the Debtors make such determination, on the date when the Debtors' reply in support of its omnibus objection is due, the Debtors shall file an Administrative Reconciliation Notice with the Court setting forth the Claims to which an omnibus objection has been interposed and responded to by the holder thereof as and to which the Debtors have determined should be subject to the Administrative Claims Reconciliation process. If the Court makes such determination, the Court shall provide notice to the Debtors, and the Debtors shall file such an Administrative Reconciliation Notice with the Court. To the extent necessary, the automatic stay, extant pursuant to section 362 of the Bankruptcy Code, should be deemed modified so as to permit the continuation of the reconciliation of any claims subject to Administrative Claims Reconciliation.

2. With respect to each of the Pension/Retiree Claims, the Tax Refund Claims, the Public Employee Claims, and the Grievance Claims, upon reconciliation, the Debtor(s) shall pay the amount due and owing in the ordinary course.

3. Upon the filing of the Administrative Reconciliation Notice, any claims subject thereto (the "ACR Designated Claims") shall be designated as "Subject to Administrative Reconciliation" on the Claims Registry in these Title III Cases. The Administrative Reconciliation Notice shall authorize and direct Prime Clerk to mark all claims listed on the Administrative Reconciliation Notice as "Subject to Administrative Reconciliation" on the official claims register in these Title III Cases.

4. Within sixty (60) days of service of the Administrative Reconciliation Notice, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), the Puerto Rico Department of Treasury (“Hacienda”), or the applicable agency or governmental entity previously responsible for handling a Claim, as the case may be, shall restart the processing of the Claims through Administrative Claims Reconciliation. ERS, Hacienda, or the applicable agency or governmental entity responsible for handling a Claim, as the case may be, shall reach an initial determination as to whether to grant or deny the Claim within ninety (90) days of the recommencement of consideration of the Claim, unless the parties agree otherwise. To the extent that the local law or procedure applicable to a Claim provides more than ninety (90) days for resolution of the Claim, the time period provided under such local law or procedure shall prevail. Such ninety (90) day period relates to the initial determination of the Claim only. In the event that either party seeks further review of an initial determination, such further review shall not be limited by this ninety (90) day period.

5. Within ninety (90) days of filing the first Administrative Reconciliation Notice, and every sixty (60) days thereafter, the Debtors shall file with the Court a notice (an “Administrative Reconciliation Status Notice”) setting forth the status of the ACR Designated Claims. The Administrative Reconciliation Status Notice shall identify, for each ACR Designated Claim, whether it is a Pension/Retiree Claim, a Tax Refund Claim, a Public Employee Claim, or a Grievance Claim. The Administrative Reconciliation Status Notice shall provide the following information with respect to each ACR Designated Claim:

- a. The date the ACR Designated Claim was transferred into Administrative Reconciliation.
- b. The agency that is responsible for processing the ACR Designated Claim.
- c. Whether the agency responsible for processing the ACR Designated Claim has begun reviewing the Claim. If the agency has not begun reviewing the Claim within sixty (60) days of the date the ACR Designated Claim was transferred into Administrative Reconciliation, the Administrative Reconciliation Status Notice will include a brief explanation for the delay.
- d. Whether the agency responsible for processing the ACR Designated Claim has a complete administrative file for the Claim, including any follow up documentation requested from claimants.
- e. Whether an initial determination on the ACR Designated Claim has been made. In the event that more than ninety (90) days have elapsed since the recommencement of consideration of the Claim, and an initial determination has not yet been reached, the Administrative Reconciliation Status Notice shall indicate whether the time period was extended by agreement of the parties or because the time period provided under local laws or procedures for resolving the Claim exceeds ninety (90) days.
- f. Whether the claimant has taken an appeal from the initial determination and if so, the status of that appeal.

- g. Whether the ACR Designated Claim has been resolved (the “ACR Resolved Claims”), either because the claimant has exhausted any available appeals or because the claimant has not filed an appeal within the applicable time period for doing so, and the date on which the ACR Designated Claim was resolved.
- h. Whether an ACR Resolved Claim has been paid within one-hundred and twenty (120) days of the date it was resolved.

6. For the avoidance of doubt, Administrative Claims Reconciliation shall not pertain to any proofs of claim filed by Doral Financial Corporation or any agreements underlying such claims.

Exhibit F

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)¹

ADMINISTRATIVE CLAIMS RECONCILIATION NOTICE

Service Date: **April 23, 2021**

Designated Claimant(s):

Address:

Designated Claim Number(s):

Amount(s) Stated in Proof(s) of Claim:

Claim Type:

This Notice only applies to the Designated Claim Number(s) listed above. You should read the Notice carefully and discuss it with your attorney. If you do not have an attorney, you may wish to consult one.

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

If you have any questions, please contact Prime Clerk LLC at (844) 822-9231 (toll free for U.S. and Puerto Rico) or (646) 486-7944 (for international callers), available 10:00 a.m. to 7:00 p.m. (Atlantic Standard Time) (Spanish available).

By this Administrative Reconciliation Notice, **the Commonwealth of Puerto Rico** hereby submits the above- identified claim(s) (the “ACR Designated Claim(s)”) in **the Commonwealth of Puerto Rico’s** Title III case to resolution through administrative claims reconciliation, pursuant to the procedures (the “Administrative Reconciliation Procedures”) established by the ***Order (A) Authorizing Administrative Reconciliation of Claims, (B) Approving Additional Form of Notice, and (C) Granting Related Relief***, entered by the United States District Court for the District of Puerto Rico (the “Title III Court”) on March 12, 2020 [ECF No. 12274-2]. Prime Clerk is hereby authorized and directed to designate the ACR Designated Claim(s) as “Subject to Administrative Reconciliation” on the Claims Registry in these Title III cases. A copy of the Administrative Reconciliation Procedures is enclosed for your reference.

The purpose of the Administrative Reconciliation Procedures is to allow the Commonwealth to evaluate and resolve your claim using its existing administrative processes. Only certain types of claims are eligible to participate in the Administrative Reconciliation Procedure: Claims for pension or retiree benefits (“Pension/Retiree Claims”), Claims for tax refunds (“Tax Refund Claims”), Claims for salaries and benefits owed to public employees (“Public Employee Claims”), and union grievances (“Grievance Claims”). For information regarding the administrative processes applicable to your claim, please see the attached “Overview of Administrative Claims Reconciliation Procedures.”

To ensure claims are resolved and paid in a timely fashion, the ACR Designated Claims will be monitored by the Title III court, and **the Commonwealth of Puerto Rico** will be required to inform the Title III court of the status of each ACR Designated claim submitted to the Administrative Reconciliation Procedures **every 60 days**.

You do not need to do anything further at this time. Within 60 days, a representative from the following agency will contact you and initiate the Administrative Reconciliation Procedure for your ACR Designated Claim:

If you do not hear from a Commonwealth agency representative within **SIXTY DAYS OF THE “SERVICE DATE” REFLECTED ON THE TOP OF THIS NOTICE, YOU MUST CONTACT PRIME CLERK.**

Overview of Administrative Claims Reconciliation Procedures

You are receiving this notice because the Debtors have determined that your claim(s) should be resolved using the Commonwealth's existing administrative processes. Your claim will be resolved using one of the procedures identified below. Please check the Administrative Claims Reconciliation Notice that accompanies this Overview to determine which procedures will process your claim. This Overview provides you basic information regarding the next steps in resolving your claim and the administrative procedures that will consider your claim. **You should read this Overview carefully and discuss it with your attorney. If you do not have an attorney, you may wish to consult one.**

Within sixty (60) days of receipt of this notice, a representative from the Commonwealth agency responsible for processing your claim will reach out to you to notify you that the agency has initiated processing of your claim. **IF YOU DO NOT HEAR FROM ANY COMMONWEALTH AGENCY WITHIN SIXTY (60) DAYS, PLEASE CONTACT PRIME CLERK IMMEDIATELY.**

Once ERS, Hacienda, or the applicable Commonwealth agency have reached an initial determination (the "Initial Determination") as to the amount, if any, of your claim, it will send you a letter notifying you of its decision.

If you do not agree with the Initial Determination, you have the right to an appeal. The timing and procedures for that appeal vary depending on the type of claim you have:

- **Pension/Retiree Claims:** If you disagree with ERS's Initial Determination, you will then have thirty (30) days from the date of the letter to request reconsideration. If you seek reconsideration, a hearing examiner will hold a hearing to consider your claim. You will receive a decision from ERS within forty-five (45) days of your hearing. If ERS denies reconsideration of your claim, you must file an appeal with the Retirement Board within thirty (30) days of the date of the decision denying reconsideration. If your appeal is denied, you must file an appeal with the Puerto Rico Court of Appeals within thirty (30) days of the date of the Retirement Board's determination.
- **Tax Refund Claims:** If you disagree with Hacienda's Initial Determination, you may file a lawsuit in the Court of First Instance within thirty (30) days of the date the letter was mailed.
- **Public Employee Claims:** The Commonwealth has many administrative processes, administered by many different entities, for employees to pursue employment related claims. If you disagree with the applicable agency's Initial Determination, you have the right to an appeal, including the right to appeal that Initial Determination to the Puerto Rico Court of Appeals. You should discuss with your attorney the time frame within which you must file your appeal. If you do not have an attorney, you may wish to consult one.
- **Grievance Claims:** If you have a Grievance Claim, your claim will be processed in accordance with the terms of your collective bargaining agreement. You should consult

your collective bargaining agreement to find more information regarding the steps that will be taken to resolve your claim, the timing for resolving your claim, and any appeal rights you may have.

If at any point you receive an Initial Determination, but you do not file an appeal within the applicable time lines above, your claim will be designated as “resolved,” and you will be paid the amount, if any, determined by the administrative procedures.

**TRIBUNAL DE DISTRITO DE LOS ESTADOS UNIDOS
PARA EL DISTRITO DE PUERTO RICO**

En el caso:

LA JUNTA DE SUPERVISIÓN Y
ADMINISTRACIÓN FINANCIERA PARA PUERTO
RICO,

como representante del

ESTADO LIBRE ASOCIADO DE PUERTO RICO *y otros*,

Deudores.¹

PROMESA

Título III

No. 17 BK 3283-LTS

(Administrados en forma conjunta)

AVISO DE RECONCILIACIÓN ADMINISTRATIVA DE RECLAMACIONES

Fecha de Notificación: **23 de abril de 2021**

Reclamante(s) designados:

Dirección:

Número(s) de reclamaciones designadas:

Cantidad(es) indicada(s) en la(s) prueba(s) de reclamación:

Tipo de Reclamación:

Este aviso solo aplica a los números de reclamaciones designadas mencionados anteriormente. Lea el aviso detenidamente y discútalos con su abogado. Si no tiene abogado, puede consultar con uno.

¹ Los Deudores en estos casos iniciados al amparo del Título III, junto con el número de caso respectivo de cada Deudor y los últimos cuatro (4) dígitos de su número de identificación de contribuyente federal, según corresponda, son (i) el Estado Libre Asociado de Puerto Rico (el “Estado Libre Asociado”) (caso de Quiebras núm. 17 BK 3283-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 3481); (ii) la Corporación del Fondo de Interés Apremiante de Puerto Rico (“COFINA”) (caso de Quiebras núm. 17 BK 3284-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 8474); (iii) la Autoridad de Carreteras y Transportación de Puerto Rico (“HTA”) (caso de Quiebras núm. 17 BK 3567-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 3808); (iv) el Sistema de Retiro de los Empleados del Gobierno del Estado Libre Asociado de Puerto Rico (“ERS”) (caso de Quiebras núm. 17 BK 3566-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 9686); (v) la Autoridad de Energía Eléctrica de Puerto Rico (“PREPA”) (caso de Quiebras núm. 17 BK 4780-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 3747); y (vi) la Autoridad de Edificios Públicos (“PBA”) (caso de Quiebras 19 BK 5523-LTS) (los casos al amparo del Título III figuran con números de caso de la Corte de Quiebras debido a limitaciones del *software*).

Si tiene alguna pregunta, comuníquese con Prime Clerk LLC al (844) 822-9231 (llamada gratis para EE.UU. y Puerto Rico) o (646) 486-7944 (para llamadas internacionales), disponible de 10:00 a.m. a 7:00 p.m. (hora estándar del Atlántico) (español disponible).

Con este Aviso de Reconciliación Administrativa, el **Estado Libre Asociado de Puerto** presenta las reclamaciones anteriormente identificadas (las “Reclamacion(es) de Reconciliación Administrativa Designada(s)”) en el caso de Título III del **Estado Libre Asociado de Puerto Rico** para su resolución mediante la reconciliación de reclamaciones administrativas, conforme los procedimientos (“Procedimientos de Reconciliación Administrativa”) establecidos por la **Orden** emitida por el Tribunal de Distrito de los Estados Unidos para el Distrito de Puerto Rico (el “Tribunal del Título III”) el 12 de marzo de 2020 [ECF No. 12274-2]. Dicha orden: **(A) Autoriza la Reconciliación Administrativa de Reclamaciones, (B) Aprueba una Forma Adicional de Notificación, y (C) Otorga el Remedio Apropriado**. Por este medio se autoriza y ordena a Prime Clerk a que indique en el Registro de Reclamaciones de estos casos de Título III que (las) Reclamación(es) de Reconciliación Administrativa Designada(s) están “Sujetas a la Reconciliación Administrativa”. Se adjunta una copia de los Procedimientos de Reconciliación Administrativa para su referencia.

El propósito de los Procedimientos de Reconciliación Administrativa es permitir que el Estado Libre Asociado evalúe y resuelva la reclamación presentada por usted utilizando sus procesos administrativos existentes. Solo ciertos tipos de reclamaciones son elegibles para participar en el Procedimiento de Reconciliación Administrativa: las reclamaciones por beneficios de jubilación o pensión (“Reclamaciones de jubilación/pensión”), las reclamaciones por reembolso de contribuciones (“Reclamaciones de reembolso de contribuciones”), las reclamaciones por salarios y beneficios adeudados a empleados públicos (“Reclamaciones de empleados públicos”) y las querellas sindicales (“Reclamaciones de quejas/agravios”). Para obtener información sobre los procesos administrativos aplicables a su reclamación, consulte la “Descripción General de los Procedimientos de Reconciliación Administrativa de Reclamaciones.”

Para garantizar que las reclamaciones se resuelvan y se paguen de manera oportuna, las Reclamaciones Administrativas de Reclamaciones serán monitoreadas por el tribunal del Título III y el **Estado Libre Asociado de Puerto Rico** deberá informarle al tribunal del Título III **cada 60 días** sobre el estado de toda reclamación sometida a los Procedimientos de Reconciliación Administrativa.

No necesita hacer nada más en este momento. Dentro de los próximos 60 días, un representante de la siguiente agencia se comunicará con usted e iniciará el Procedimiento de Reconciliación Administrativa para la Reconciliación de su Reclamación Administrativa:

Si no recibe comunicación de un representante de la agencia dentro de los **SESENTA DÍAS SIGUIENTES A LA “FECHA DE NOTIFICACIÓN” QUE APARECE EN LA PARTE SUPERIOR DE ESTE AVISO, COMUNÍQUESE CON PRIME CLERK.**

Descripción General de los Procedimientos de Reconciliación
Administrativa de Reclamaciones

Usted está recibiendo este aviso porque los Deudores han determinado que su(s) reclamación(es) debe(n) resolverse utilizando los procedimientos administrativos existentes del Estado Libre Asociado. Su reclamación se resolverá utilizando uno de los procedimientos identificados a continuación. Por favor consulte el Aviso de Reconciliación Administrativa de Reclamaciones que acompaña esta Descripción General para determinar cuáles procedimientos se seguirán para procesar su reclamación. Esta Descripción General le brinda información básica sobre los próximos pasos para resolver su reclamación y los procedimientos administrativos que se utilizarán para considerar su reclamación. **Lea esta Descripción General detenidamente y discútala con su abogado. Si no tiene abogado, puede consultar con uno.**

Dentro de los sesenta (60) días siguientes al recibo de este aviso, un representante de la agencia del Estado Libre Asociado responsable de procesar su reclamación se comunicará con usted para notificarle que dicha agencia ha iniciado el procesamiento de su reclamación. SI NO RECIBE COMUNICACIÓN DE NINGUNA AGENCIA DEL ESTADO LIBRE ASOCIADO DENTRO DE SESENTA (60) DÍAS, POR FAVOR COMUNÍQUESE CON PRIME CLERK INMEDIATAMENTE.

Una vez la ASR, Hacienda o la agencia correspondiente del Estado Libre Asociado haya llegado a una determinación inicial (la “Determinación Inicial”) en cuanto al monto, si alguno, de su reclamación, le enviará una carta notificándole su decisión.

Si no está de acuerdo con la Determinación Inicial, tiene derecho a una apelación. Los plazos de tiempo y los procedimientos aplicables a dicha apelación varían de acuerdo al tipo de reclamación que usted presente:

- **Reclamaciones de pensión/jubilación:** Si no está de acuerdo con la Determinación Inicial de la ASR, tendrá treinta (30) días a partir de la fecha de la carta para solicitar la reconsideración. Si pide reconsideración, un oficial examinador celebrará una vista para considerar su reclamación. Recibirá la decisión de la ASR dentro de los cuarenta y cinco (45) días siguientes a la celebración de la vista. Si la ASR deniega la reconsideración de su reclamación, deberá presentar una apelación ante la Junta de Retiro dentro de treinta (30) días a partir de la fecha de la denegación de la reconsideración. Si su apelación es rechazada, deberá presentar una apelación ante el Tribunal de Apelaciones de Puerto Rico dentro de treinta (30) días a partir de la fecha de la determinación de la Junta de Retiro.
- **Reclamaciones de reembolso de contribuciones:** Si no está de acuerdo con la Determinación Inicial de Hacienda, puede radicar una demanda en el Tribunal de Primera Instancia dentro de los treinta (30) días siguientes a la fecha de envío de la carta de Hacienda.

- **Reclamaciones de empleados públicos:** El Estado Libre Asociado tiene muchos procesos administrativos, administrados por muchas entidades diferentes, para que los empleados tramiten reclamaciones relacionadas con el empleo. Si no está de acuerdo con la Determinación Inicial de la agencia correspondiente, tiene derecho a una apelación, incluyendo el derecho de apelar esa Determinación Inicial ante el Tribunal de Apelaciones de Puerto Rico. Debe analizar con su abogado el plazo de tiempo dentro del cual deberá radicar su apelación. Si no tiene abogado, puede consultar con uno.
- **Reclamaciones de quejas/agravios:** Si tiene una reclamación relacionada con quejas/agravios, la misma se procesará de acuerdo con los términos de su convenio colectivo. Debe examinar su convenio colectivo para obtener más información sobre los pasos que se tomarán para resolver su reclamación, los plazos de tiempo para resolverla y los derechos de apelación que usted pueda tener.

Si en algún momento recibe una Determinación Inicial pero no radica una apelación dentro de los plazos de tiempo indicados anteriormente, su reclamación será designada como “resuelta” y se le pagará el monto, si alguno, que se haya determinado en los procedimientos administrativos.

Administrative Claims Reconciliation Procedures

1. The Pension/Retiree Claims, the Tax Refund Claims, the Public Employee Claims, and the Grievance Claims will be subject to Administrative Claims Reconciliation in two instances:

- a. Within one hundred twenty (120) days of approval of these procedures by the Court, and every sixty (60) days thereafter, the Commonwealth, on behalf of itself and the other Debtors, shall file with the Title III Court and serve upon the claimants a notice, the form of which is annexed hereto as Exhibit 2 (the "Administrative Reconciliation Notice"), informing such claimant that its Claim shall be handled in accordance with the aforementioned Administrative Claims Reconciliation process. The Administrative Reconciliation Notice will designate whether each Claim is to be resolved using the Pension/Retiree Procedures, the Tax Refund Procedures, the Grievance Procedures, or the Public Employee Procedures.
- b. In the event that (i) the Debtors file an omnibus objection to Claims, (ii) a claimant objects to the relief requested in such omnibus objection, and (iii) the Court or the Debtors determine that such Claim should be subject to Administrative Claims Reconciliation, the Debtors shall file an Administrative Reconciliation Notice with the Court and serve the Administrative Reconciliation Notice upon the Claimant stating that such Claim has been removed from the omnibus objection and shall be subject to the Administrative Claims Procedures. If the Debtors make such determination, on the date when the Debtors' reply in support of its omnibus objection is due, the Debtors shall file an Administrative Reconciliation Notice with the Court setting forth the Claims to which an omnibus objection has been interposed and responded to by the holder thereof as and to which the Debtors have determined should be subject to the Administrative Claims Reconciliation process. If the Court makes such determination, the Court shall provide notice to the Debtors, and the Debtors shall file such an Administrative Reconciliation Notice with the Court. To the extent necessary, the automatic stay, extant pursuant to section 362 of the Bankruptcy Code, should be deemed modified so as to permit the continuation of the reconciliation of any claims subject to Administrative Claims Reconciliation.

2. With respect to each of the Pension/Retiree Claims, the Tax Refund Claims, the Public Employee Claims, and the Grievance Claims, upon reconciliation, the Debtor(s) shall pay the amount due and owing in the ordinary course.

3. Upon the filing of the Administrative Reconciliation Notice, any claims subject thereto (the "ACR Designated Claims") shall be designated as "Subject to Administrative Reconciliation" on the Claims Registry in these Title III Cases. The Administrative Reconciliation Notice shall authorize and direct Prime Clerk to mark all claims listed on the Administrative Reconciliation Notice as "Subject to Administrative Reconciliation" on the official claims register in these Title III Cases.

4. Within sixty (60) days of service of the Administrative Reconciliation Notice, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), the Puerto Rico Department of Treasury (“Hacienda”), or the applicable agency or governmental entity previously responsible for handling a Claim, as the case may be, shall restart the processing of the Claims through Administrative Claims Reconciliation. ERS, Hacienda, or the applicable agency or governmental entity responsible for handling a Claim, as the case may be, shall reach an initial determination as to whether to grant or deny the Claim within ninety (90) days of the recommencement of consideration of the Claim, unless the parties agree otherwise. To the extent that the local law or procedure applicable to a Claim provides more than ninety (90) days for resolution of the Claim, the time period provided under such local law or procedure shall prevail. Such ninety (90) day period relates to the initial determination of the Claim only. In the event that either party seeks further review of an initial determination, such further review shall not be limited by this ninety (90) day period.

5. Within ninety (90) days of filing the first Administrative Reconciliation Notice, and every sixty (60) days thereafter, the Debtors shall file with the Court a notice (an “Administrative Reconciliation Status Notice”) setting forth the status of the ACR Designated Claims. The Administrative Reconciliation Status Notice shall identify, for each ACR Designated Claim, whether it is a Pension/Retiree Claim, a Tax Refund Claim, a Public Employee Claim, or a Grievance Claim. The Administrative Reconciliation Status Notice shall provide the following information with respect to each ACR Designated Claim:

- a. The date the ACR Designated Claim was transferred into Administrative Reconciliation.
- b. The agency that is responsible for processing the ACR Designated Claim.
- c. Whether the agency responsible for processing the ACR Designated Claim has begun reviewing the Claim. If the agency has not begun reviewing the Claim within sixty (60) days of the date the ACR Designated Claim was transferred into Administrative Reconciliation, the Administrative Reconciliation Status Notice will include a brief explanation for the delay.
- d. Whether the agency responsible for processing the ACR Designated Claim has a complete administrative file for the Claim, including any follow up documentation requested from claimants.
- e. Whether an initial determination on the ACR Designated Claim has been made. In the event that more than ninety (90) days have elapsed since the recommencement of consideration of the Claim, and an initial determination has not yet been reached, the Administrative Reconciliation Status Notice shall indicate whether the time period was extended by agreement of the parties or because the time period provided under local laws or procedures for resolving the Claim exceeds ninety (90) days.
- f. Whether the claimant has taken an appeal from the initial determination and if so, the status of that appeal.

- g. Whether the ACR Designated Claim has been resolved (the “ACR Resolved Claims”), either because the claimant has exhausted any available appeals or because the claimant has not filed an appeal within the applicable time period for doing so, and the date on which the ACR Designated Claim was resolved.
 - h. Whether an ACR Resolved Claim has been paid within one-hundred and twenty (120) days of the date it was resolved.
6. For the avoidance of doubt, Administrative Claims Reconciliation shall not pertain to any proofs of claim filed by Doral Financial Corporation or any agreements underlying such claims.

Exhibit G

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)¹

ADMINISTRATIVE CLAIMS RECONCILIATION NOTICE

Service Date: **April 23, 2021**

Designated Claimant(s):

Address:

Designated Claim Number(s):

Amount(s) Stated in Proof(s) of Claim:

Claim Type:

This Notice only applies to the Designated Claim Number(s) listed above. You should read the Notice carefully and discuss it with your attorney. If you do not have an attorney, you may wish to consult one.

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

If you have any questions, please contact Prime Clerk LLC at (844) 822-9231 (toll free for U.S. and Puerto Rico) or (646) 486-7944 (for international callers), available 10:00 a.m. to 7:00 p.m. (Atlantic Standard Time) (Spanish available).

By this Administrative Reconciliation Notice, **Employees Retirement System of the Government of the Commonwealth of Puerto Rico** hereby submits the above- identified claim(s) (the “ACR Designated Claim(s)”) in **Employees Retirement System of the Government of the Commonwealth of Puerto Rico’s** Title III case to resolution through administrative claims reconciliation, pursuant to the procedures (the “Administrative Reconciliation Procedures”) established by the ***Order (A) Authorizing Administrative Reconciliation of Claims, (B) Approving Additional Form of Notice, and (C) Granting Related Relief***, entered by the United States District Court for the District of Puerto Rico (the “Title III Court”) on March 12, 2020 [ECF No. 12274-2]. Prime Clerk is hereby authorized and directed to designate the ACR Designated Claim(s) as “Subject to Administrative Reconciliation” on the Claims Registry in these Title III cases. A copy of the Administrative Reconciliation Procedures is enclosed for your reference.

The purpose of the Administrative Reconciliation Procedures is to allow the Commonwealth to evaluate and resolve your claim using its existing administrative processes. Only certain types of claims are eligible to participate in the Administrative Reconciliation Procedure: Claims for pension or retiree benefits (“Pension/Retiree Claims”), Claims for tax refunds (“Tax Refund Claims”), Claims for salaries and benefits owed to public employees (“Public Employee Claims”), and union grievances (“Grievance Claims”). For information regarding the administrative processes applicable to your claim, please see the attached “Overview of Administrative Claims Reconciliation Procedures.”

To ensure claims are resolved and paid in a timely fashion, the ACR Designated Claims will be monitored by the Title III court, and **Employees Retirement System of the Government of the Commonwealth of Puerto Rico** will be required to inform the Title III court of the status of each ACR Designated claim submitted to the Administrative Reconciliation Procedures **every 60 days**.

You do not need to do anything further at this time. Within 60 days, a representative from the following agency will contact you and initiate the Administrative Reconciliation Procedure for your ACR Designated Claim:

If you do not hear from a Commonwealth agency representative within **SIXTY DAYS** OF THE “SERVICE DATE” REFLECTED ON THE TOP OF THIS NOTICE, YOU MUST CONTACT PRIME CLERK.

Overview of Administrative Claims Reconciliation Procedures

You are receiving this notice because the Debtors have determined that your claim(s) should be resolved using the Commonwealth's existing administrative processes. Your claim will be resolved using one of the procedures identified below. Please check the Administrative Claims Reconciliation Notice that accompanies this Overview to determine which procedures will process your claim. This Overview provides you basic information regarding the next steps in resolving your claim and the administrative procedures that will consider your claim. **You should read this Overview carefully and discuss it with your attorney. If you do not have an attorney, you may wish to consult one.**

Within sixty (60) days of receipt of this notice, a representative from the Commonwealth agency responsible for processing your claim will reach out to you to notify you that the agency has initiated processing of your claim. **IF YOU DO NOT HEAR FROM ANY COMMONWEALTH AGENCY WITHIN SIXTY (60) DAYS, PLEASE CONTACT PRIME CLERK IMMEDIATELY.**

Once ERS, Hacienda, or the applicable Commonwealth agency have reached an initial determination (the "Initial Determination") as to the amount, if any, of your claim, it will send you a letter notifying you of its decision.

If you do not agree with the Initial Determination, you have the right to an appeal. The timing and procedures for that appeal vary depending on the type of claim you have:

- **Pension/Retiree Claims:** If you disagree with ERS's Initial Determination, you will then have thirty (30) days from the date of the letter to request reconsideration. If you seek reconsideration, a hearing examiner will hold a hearing to consider your claim. You will receive a decision from ERS within forty-five (45) days of your hearing. If ERS denies reconsideration of your claim, you must file an appeal with the Retirement Board within thirty (30) days of the date of the decision denying reconsideration. If your appeal is denied, you must file an appeal with the Puerto Rico Court of Appeals within thirty (30) days of the date of the Retirement Board's determination.
- **Tax Refund Claims:** If you disagree with Hacienda's Initial Determination, you may file a lawsuit in the Court of First Instance within thirty (30) days of the date the letter was mailed.
- **Public Employee Claims:** The Commonwealth has many administrative processes, administered by many different entities, for employees to pursue employment related claims. If you disagree with the applicable agency's Initial Determination, you have the right to an appeal, including the right to appeal that Initial Determination to the Puerto Rico Court of Appeals. You should discuss with your attorney the time frame within which you must file your appeal. If you do not have an attorney, you may wish to consult one.
- **Grievance Claims:** If you have a Grievance Claim, your claim will be processed in accordance with the terms of your collective bargaining agreement. You should consult

your collective bargaining agreement to find more information regarding the steps that will be taken to resolve your claim, the timing for resolving your claim, and any appeal rights you may have.

If at any point you receive an Initial Determination, but you do not file an appeal within the applicable time lines above, your claim will be designated as “resolved,” and you will be paid the amount, if any, determined by the administrative procedures.

**TRIBUNAL DE DISTRITO DE LOS ESTADOS UNIDOS
PARA EL DISTRITO DE PUERTO RICO**

En el caso:

LA JUNTA DE SUPERVISIÓN Y
ADMINISTRACIÓN FINANCIERA PARA PUERTO
RICO,

como representante del

ESTADO LIBRE ASOCIADO DE PUERTO RICO *y otros*,

Deudores.¹

PROMESA

Título III

No. 17 BK 3283-LTS

(Administrados en forma conjunta)

AVISO DE RECONCILIACIÓN ADMINISTRATIVA DE RECLAMACIONES

Fecha de Notificación: **23 de abril de 2021**

Reclamante(s) designados:

Dirección:

Número(s) de reclamaciones designadas:

Cantidad(es) indicada(s) en la(s) prueba(s) de reclamación:

Tipo de Reclamación:

Este aviso solo aplica a los números de reclamaciones designadas mencionados anteriormente. Lea el aviso detenidamente y discútalos con su abogado. Si no tiene abogado, puede consultar con uno.

¹ Los Deudores en estos casos iniciados al amparo del Título III, junto con el número de caso respectivo de cada Deudor y los últimos cuatro (4) dígitos de su número de identificación de contribuyente federal, según corresponda, son (i) el Estado Libre Asociado de Puerto Rico (el “Estado Libre Asociado”) (caso de Quiebras núm. 17 BK 3283-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 3481); (ii) la Corporación del Fondo de Interés Apremiante de Puerto Rico (“COFINA”) (caso de Quiebras núm. 17 BK 3284-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 8474); (iii) la Autoridad de Carreteras y Transportación de Puerto Rico (“HTA”) (caso de Quiebras núm. 17 BK 3567-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 3808); (iv) el Sistema de Retiro de los Empleados del Gobierno del Estado Libre Asociado de Puerto Rico (“ERS”) (caso de Quiebras núm. 17 BK 3566-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 9686); (v) la Autoridad de Energía Eléctrica de Puerto Rico (“PREPA”) (caso de Quiebras núm. 17 BK 4780-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 3747); y (vi) la Autoridad de Edificios Públicos (“PBA”) (caso de Quiebras 19 BK 5523-LTS) (los casos al amparo del Título III figuran con números de caso de la Corte de Quiebras debido a limitaciones del *software*).

Si tiene alguna pregunta, comuníquese con Prime Clerk LLC al (844) 822-9231 (llamada gratis para EE.UU. y Puerto Rico) o (646) 486-7944 (para llamadas internacionales), disponible de 10:00 a.m. a 7:00 p.m. (hora estándar del Atlántico) (español disponible).

Con este Aviso de Reconciliación Administrativa, el **Sistema de Retiro de los Empleados** presenta las reclamaciones anteriormente identificadas (las “Reclamacion(es) de Reconciliación Administrativa Designada(s)”) en el caso de Título III del **Sistema de Retiro de los Empleados** para su resolución mediante la reconciliación de reclamaciones administrativas, conforme los procedimientos (“Procedimientos de Reconciliación Administrativa”) establecidos por la **Orden** emitida por el Tribunal de Distrito de los Estados Unidos para el Distrito de Puerto Rico (el “Tribunal del Título III”) el 12 de marzo de 2020 [ECF No. 12274-2]. Dicha orden: **(A) Autoriza la Reconciliación Administrativa de Reclamaciones, (B) Aprueba una Forma Adicional de Notificación, y (C) Otorga el Remedio Apropriado**. Por este medio se autoriza y ordena a Prime Clerk a que indique en el Registro de Reclamaciones de estos casos de Título III que (las) Reclamación(es) de Reconciliación Administrativa Designada(s) están “Sujetas a la Reconciliación Administrativa”. Se adjunta una copia de los Procedimientos de Reconciliación Administrativa para su referencia.

El propósito de los Procedimientos de Reconciliación Administrativa es permitir que el Estado Libre Asociado evalúe y resuelva la reclamación presentada por usted utilizando sus procesos administrativos existentes. Solo ciertos tipos de reclamaciones son elegibles para participar en el Procedimiento de Reconciliación Administrativa: las reclamaciones por beneficios de jubilación o pensión (“Reclamaciones de jubilación/pensión”), las reclamaciones por reembolso de contribuciones (“Reclamaciones de reembolso de contribuciones”), las reclamaciones por salarios y beneficios adeudados a empleados públicos (“Reclamaciones de empleados públicos”) y las querellas sindicales (“Reclamaciones de quejas/agravios”). Para obtener información sobre los procesos administrativos aplicables a su reclamación, consulte la “Descripción General de los Procedimientos de Reconciliación Administrativa de Reclamaciones.”

Para garantizar que las reclamaciones se resuelvan y se paguen de manera oportuna, las Reclamaciones Administrativas de Reclamaciones serán monitoreadas por el tribunal del Título III y el **Sistema de Retiro de los Empleados** deberá informarle al tribunal del Título III **cada 60 días** sobre el estado de toda reclamación sometida a los Procedimientos de Reconciliación Administrativa.

No necesita hacer nada más en este momento. Dentro de los próximos 60 días, un representante de la siguiente agencia se comunicará con usted e iniciará el Procedimiento de Reconciliación Administrativa para la Reconciliación de su Reclamación Administrativa:

Si no recibe comunicación de un representante de la agencia dentro de los **SESENTA DÍAS SIGUIENTES A LA “FECHA DE NOTIFICACIÓN” QUE APARECE EN LA PARTE SUPERIOR DE ESTE AVISO, COMUNÍQUESE CON PRIME CLERK.**

Descripción General de los Procedimientos de Reconciliación
Administrativa de Reclamaciones

Usted está recibiendo este aviso porque los Deudores han determinado que su(s) reclamación(es) debe(n) resolverse utilizando los procedimientos administrativos existentes del Estado Libre Asociado. Su reclamación se resolverá utilizando uno de los procedimientos identificados a continuación. Por favor consulte el Aviso de Reconciliación Administrativa de Reclamaciones que acompaña esta Descripción General para determinar cuáles procedimientos se seguirán para procesar su reclamación. Esta Descripción General le brinda información básica sobre los próximos pasos para resolver su reclamación y los procedimientos administrativos que se utilizarán para considerar su reclamación. **Lea esta Descripción General detenidamente y discútalas con su abogado. Si no tiene abogado, puede consultar con uno.**

Dentro de los sesenta (60) días siguientes al recibo de este aviso, un representante de la agencia del Estado Libre Asociado responsable de procesar su reclamación se comunicará con usted para notificarle que dicha agencia ha iniciado el procesamiento de su reclamación. SI NO RECIBE COMUNICACIÓN DE NINGUNA AGENCIA DEL ESTADO LIBRE ASOCIADO DENTRO DE SESENTA (60) DÍAS, POR FAVOR COMUNÍQUESE CON PRIME CLERK INMEDIATAMENTE.

Una vez la ASR, Hacienda o la agencia correspondiente del Estado Libre Asociado haya llegado a una determinación inicial (la “Determinación Inicial”) en cuanto al monto, si alguno, de su reclamación, le enviará una carta notificándole su decisión.

Si no está de acuerdo con la Determinación Inicial, tiene derecho a una apelación. Los plazos de tiempo y los procedimientos aplicables a dicha apelación varían de acuerdo al tipo de reclamación que usted presente:

- **Reclamaciones de pensión/jubilación:** Si no está de acuerdo con la Determinación Inicial de la ASR, tendrá treinta (30) días a partir de la fecha de la carta para solicitar la reconsideración. Si pide reconsideración, un oficial examinador celebrará una vista para considerar su reclamación. Recibirá la decisión de la ASR dentro de los cuarenta y cinco (45) días siguientes a la celebración de la vista. Si la ASR deniega la reconsideración de su reclamación, deberá presentar una apelación ante la Junta de Retiro dentro de treinta (30) días a partir de la fecha de la denegación de la reconsideración. Si su apelación es rechazada, deberá presentar una apelación ante el Tribunal de Apelaciones de Puerto Rico dentro de treinta (30) días a partir de la fecha de la determinación de la Junta de Retiro.
- **Reclamaciones de reembolso de contribuciones:** Si no está de acuerdo con la Determinación Inicial de Hacienda, puede radicar una demanda en el Tribunal de Primera Instancia dentro de los treinta (30) días siguientes a la fecha de envío de la carta de Hacienda.

- **Reclamaciones de empleados públicos:** El Estado Libre Asociado tiene muchos procesos administrativos, administrados por muchas entidades diferentes, para que los empleados tramiten reclamaciones relacionadas con el empleo. Si no está de acuerdo con la Determinación Inicial de la agencia correspondiente, tiene derecho a una apelación, incluyendo el derecho de apelar esa Determinación Inicial ante el Tribunal de Apelaciones de Puerto Rico. Debe analizar con su abogado el plazo de tiempo dentro del cual deberá radicar su apelación. Si no tiene abogado, puede consultar con uno.
- **Reclamaciones de quejas/agravios:** Si tiene una reclamación relacionada con quejas/agravios, la misma se procesará de acuerdo con los términos de su convenio colectivo. Debe examinar su convenio colectivo para obtener más información sobre los pasos que se tomarán para resolver su reclamación, los plazos de tiempo para resolverla y los derechos de apelación que usted pueda tener.

Si en algún momento recibe una Determinación Inicial pero no radica una apelación dentro de los plazos de tiempo indicados anteriormente, su reclamación será designada como “resuelta” y se le pagará el monto, si alguno, que se haya determinado en los procedimientos administrativos.

Administrative Claims Reconciliation Procedures

1. The Pension/Retiree Claims, the Tax Refund Claims, the Public Employee Claims, and the Grievance Claims will be subject to Administrative Claims Reconciliation in two instances:

- a. Within one hundred twenty (120) days of approval of these procedures by the Court, and every sixty (60) days thereafter, the Commonwealth, on behalf of itself and the other Debtors, shall file with the Title III Court and serve upon the claimants a notice, the form of which is annexed hereto as Exhibit 2 (the "Administrative Reconciliation Notice"), informing such claimant that its Claim shall be handled in accordance with the aforementioned Administrative Claims Reconciliation process. The Administrative Reconciliation Notice will designate whether each Claim is to be resolved using the Pension/Retiree Procedures, the Tax Refund Procedures, the Grievance Procedures, or the Public Employee Procedures.
- b. In the event that (i) the Debtors file an omnibus objection to Claims, (ii) a claimant objects to the relief requested in such omnibus objection, and (iii) the Court or the Debtors determine that such Claim should be subject to Administrative Claims Reconciliation, the Debtors shall file an Administrative Reconciliation Notice with the Court and serve the Administrative Reconciliation Notice upon the Claimant stating that such Claim has been removed from the omnibus objection and shall be subject to the Administrative Claims Procedures. If the Debtors make such determination, on the date when the Debtors' reply in support of its omnibus objection is due, the Debtors shall file an Administrative Reconciliation Notice with the Court setting forth the Claims to which an omnibus objection has been interposed and responded to by the holder thereof as and to which the Debtors have determined should be subject to the Administrative Claims Reconciliation process. If the Court makes such determination, the Court shall provide notice to the Debtors, and the Debtors shall file such an Administrative Reconciliation Notice with the Court. To the extent necessary, the automatic stay, extant pursuant to section 362 of the Bankruptcy Code, should be deemed modified so as to permit the continuation of the reconciliation of any claims subject to Administrative Claims Reconciliation.

2. With respect to each of the Pension/Retiree Claims, the Tax Refund Claims, the Public Employee Claims, and the Grievance Claims, upon reconciliation, the Debtor(s) shall pay the amount due and owing in the ordinary course.

3. Upon the filing of the Administrative Reconciliation Notice, any claims subject thereto (the "ACR Designated Claims") shall be designated as "Subject to Administrative Reconciliation" on the Claims Registry in these Title III Cases. The Administrative Reconciliation Notice shall authorize and direct Prime Clerk to mark all claims listed on the Administrative Reconciliation Notice as "Subject to Administrative Reconciliation" on the official claims register in these Title III Cases.

4. Within sixty (60) days of service of the Administrative Reconciliation Notice, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), the Puerto Rico Department of Treasury (“Hacienda”), or the applicable agency or governmental entity previously responsible for handling a Claim, as the case may be, shall restart the processing of the Claims through Administrative Claims Reconciliation. ERS, Hacienda, or the applicable agency or governmental entity responsible for handling a Claim, as the case may be, shall reach an initial determination as to whether to grant or deny the Claim within ninety (90) days of the recommencement of consideration of the Claim, unless the parties agree otherwise. To the extent that the local law or procedure applicable to a Claim provides more than ninety (90) days for resolution of the Claim, the time period provided under such local law or procedure shall prevail. Such ninety (90) day period relates to the initial determination of the Claim only. In the event that either party seeks further review of an initial determination, such further review shall not be limited by this ninety (90) day period.

5. Within ninety (90) days of filing the first Administrative Reconciliation Notice, and every sixty (60) days thereafter, the Debtors shall file with the Court a notice (an “Administrative Reconciliation Status Notice”) setting forth the status of the ACR Designated Claims. The Administrative Reconciliation Status Notice shall identify, for each ACR Designated Claim, whether it is a Pension/Retiree Claim, a Tax Refund Claim, a Public Employee Claim, or a Grievance Claim. The Administrative Reconciliation Status Notice shall provide the following information with respect to each ACR Designated Claim:

- a. The date the ACR Designated Claim was transferred into Administrative Reconciliation.
- b. The agency that is responsible for processing the ACR Designated Claim.
- c. Whether the agency responsible for processing the ACR Designated Claim has begun reviewing the Claim. If the agency has not begun reviewing the Claim within sixty (60) days of the date the ACR Designated Claim was transferred into Administrative Reconciliation, the Administrative Reconciliation Status Notice will include a brief explanation for the delay.
- d. Whether the agency responsible for processing the ACR Designated Claim has a complete administrative file for the Claim, including any follow up documentation requested from claimants.
- e. Whether an initial determination on the ACR Designated Claim has been made. In the event that more than ninety (90) days have elapsed since the recommencement of consideration of the Claim, and an initial determination has not yet been reached, the Administrative Reconciliation Status Notice shall indicate whether the time period was extended by agreement of the parties or because the time period provided under local laws or procedures for resolving the Claim exceeds ninety (90) days.
- f. Whether the claimant has taken an appeal from the initial determination and if so, the status of that appeal.

- g. Whether the ACR Designated Claim has been resolved (the “ACR Resolved Claims”), either because the claimant has exhausted any available appeals or because the claimant has not filed an appeal within the applicable time period for doing so, and the date on which the ACR Designated Claim was resolved.
 - h. Whether an ACR Resolved Claim has been paid within one-hundred and twenty (120) days of the date it was resolved.
6. For the avoidance of doubt, Administrative Claims Reconciliation shall not pertain to any proofs of claim filed by Doral Financial Corporation or any agreements underlying such claims.

Exhibit H

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)¹

ADMINISTRATIVE CLAIMS RECONCILIATION NOTICE

Service Date: **April 23, 2021**

Designated Claimant(s):

Address:

Designated Claim Number(s):

Amount(s) Stated in Proof(s) of Claim:

Claim Type:

This Notice only applies to the Designated Claim Number(s) listed above. You should read the Notice carefully and discuss it with your attorney. If you do not have an attorney, you may wish to consult one.

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

If you have any questions, please contact Prime Clerk LLC at (844) 822-9231 (toll free for U.S. and Puerto Rico) or (646) 486-7944 (for international callers), available 10:00 a.m. to 7:00 p.m. (Atlantic Standard Time) (Spanish available).

By this Administrative Reconciliation Notice, **Puerto Rico Highways and Transportation Authority** hereby submits the above- identified claim(s) (the “ACR Designated Claim(s)”) in **Puerto Rico Highways and Transportation Authority’s** Title III case to resolution through administrative claims reconciliation, pursuant to the procedures (the “Administrative Reconciliation Procedures”) established by the ***Order (A) Authorizing Administrative Reconciliation of Claims, (B) Approving Additional Form of Notice, and (C) Granting Related Relief***, entered by the United States District Court for the District of Puerto Rico (the “Title III Court”) on March 12, 2020 [ECF No. 12274-2]. Prime Clerk is hereby authorized and directed to designate the ACR Designated Claim(s) as “Subject to Administrative Reconciliation” on the Claims Registry in these Title III cases. A copy of the Administrative Reconciliation Procedures is enclosed for your reference.

The purpose of the Administrative Reconciliation Procedures is to allow the Commonwealth to evaluate and resolve your claim using its existing administrative processes. Only certain types of claims are eligible to participate in the Administrative Reconciliation Procedure: Claims for pension or retiree benefits (“Pension/Retiree Claims”), Claims for tax refunds (“Tax Refund Claims”), Claims for salaries and benefits owed to public employees (“Public Employee Claims”), and union grievances (“Grievance Claims”). For information regarding the administrative processes applicable to your claim, please see the attached “Overview of Administrative Claims Reconciliation Procedures.”

To ensure claims are resolved and paid in a timely fashion, the ACR Designated Claims will be monitored by the Title III court, and **Puerto Rico Highways and Transportation Authority** will be required to inform the Title III court of the status of each ACR Designated claim submitted to the Administrative Reconciliation Procedures **every 60 days**.

You do not need to do anything further at this time. Within 60 days, a representative from the following agency will contact you and initiate the Administrative Reconciliation Procedure for your ACR Designated Claim:

If you do not hear from a Commonwealth agency representative within **SIXTY DAYS OF THE “SERVICE DATE” REFLECTED ON THE TOP OF THIS NOTICE, YOU MUST CONTACT PRIME CLERK.**

Overview of Administrative Claims Reconciliation Procedures

You are receiving this notice because the Debtors have determined that your claim(s) should be resolved using the Commonwealth's existing administrative processes. Your claim will be resolved using one of the procedures identified below. Please check the Administrative Claims Reconciliation Notice that accompanies this Overview to determine which procedures will process your claim. This Overview provides you basic information regarding the next steps in resolving your claim and the administrative procedures that will consider your claim. **You should read this Overview carefully and discuss it with your attorney. If you do not have an attorney, you may wish to consult one.**

Within sixty (60) days of receipt of this notice, a representative from the Commonwealth agency responsible for processing your claim will reach out to you to notify you that the agency has initiated processing of your claim. **IF YOU DO NOT HEAR FROM ANY COMMONWEALTH AGENCY WITHIN SIXTY (60) DAYS, PLEASE CONTACT PRIME CLERK IMMEDIATELY.**

Once ERS, Hacienda, or the applicable Commonwealth agency have reached an initial determination (the "Initial Determination") as to the amount, if any, of your claim, it will send you a letter notifying you of its decision.

If you do not agree with the Initial Determination, you have the right to an appeal. The timing and procedures for that appeal vary depending on the type of claim you have:

- **Pension/Retiree Claims:** If you disagree with ERS's Initial Determination, you will then have thirty (30) days from the date of the letter to request reconsideration. If you seek reconsideration, a hearing examiner will hold a hearing to consider your claim. You will receive a decision from ERS within forty-five (45) days of your hearing. If ERS denies reconsideration of your claim, you must file an appeal with the Retirement Board within thirty (30) days of the date of the decision denying reconsideration. If your appeal is denied, you must file an appeal with the Puerto Rico Court of Appeals within thirty (30) days of the date of the Retirement Board's determination.
- **Tax Refund Claims:** If you disagree with Hacienda's Initial Determination, you may file a lawsuit in the Court of First Instance within thirty (30) days of the date the letter was mailed.
- **Public Employee Claims:** The Commonwealth has many administrative processes, administered by many different entities, for employees to pursue employment related claims. If you disagree with the applicable agency's Initial Determination, you have the right to an appeal, including the right to appeal that Initial Determination to the Puerto Rico Court of Appeals. You should discuss with your attorney the time frame within which you must file your appeal. If you do not have an attorney, you may wish to consult one.
- **Grievance Claims:** If you have a Grievance Claim, your claim will be processed in accordance with the terms of your collective bargaining agreement. You should consult

your collective bargaining agreement to find more information regarding the steps that will be taken to resolve your claim, the timing for resolving your claim, and any appeal rights you may have.

If at any point you receive an Initial Determination, but you do not file an appeal within the applicable time lines above, your claim will be designated as “resolved,” and you will be paid the amount, if any, determined by the administrative procedures.

**TRIBUNAL DE DISTRITO DE LOS ESTADOS UNIDOS
PARA EL DISTRITO DE PUERTO RICO**

En el caso:

LA JUNTA DE SUPERVISIÓN Y
ADMINISTRACIÓN FINANCIERA PARA PUERTO
RICO,

como representante del

ESTADO LIBRE ASOCIADO DE PUERTO RICO *y otros*,

Deudores.¹

PROMESA

Título III

No. 17 BK 3283-LTS

(Administrados en forma conjunta)

AVISO DE RECONCILIACIÓN ADMINISTRATIVA DE RECLAMACIONES

Fecha de Notificación: **23 de abril de 2021**

Reclamante(s) designados:

Dirección:

Número(s) de reclamaciones designadas:

Cantidad(es) indicada(s) en la(s) prueba(s) de reclamación:

Tipo de Reclamación:

Este aviso solo aplica a los números de reclamaciones designadas mencionados anteriormente. Lea el aviso detenidamente y discútalos con su abogado. Si no tiene abogado, puede consultar con uno.

¹ Los Deudores en estos casos iniciados al amparo del Título III, junto con el número de caso respectivo de cada Deudor y los últimos cuatro (4) dígitos de su número de identificación de contribuyente federal, según corresponda, son (i) el Estado Libre Asociado de Puerto Rico (el “Estado Libre Asociado”) (caso de Quiebras núm. 17 BK 3283-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 3481); (ii) la Corporación del Fondo de Interés Apremiante de Puerto Rico (“COFINA”) (caso de Quiebras núm. 17 BK 3284-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 8474); (iii) la Autoridad de Carreteras y Transportación de Puerto Rico (“HTA”) (caso de Quiebras núm. 17 BK 3567-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 3808); (iv) el Sistema de Retiro de los Empleados del Gobierno del Estado Libre Asociado de Puerto Rico (“ERS”) (caso de Quiebras núm. 17 BK 3566-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 9686); (v) la Autoridad de Energía Eléctrica de Puerto Rico (“PREPA”) (caso de Quiebras núm. 17 BK 4780-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 3747); y (vi) la Autoridad de Edificios Públicos (“PBA”) (caso de Quiebras 19 BK 5523-LTS) (los casos al amparo del Título III figuran con números de caso de la Corte de Quiebras debido a limitaciones del *software*).

Si tiene alguna pregunta, comuníquese con Prime Clerk LLC al (844) 822-9231 (llamada gratis para EE.UU. y Puerto Rico) o (646) 486-7944 (para llamadas internacionales), disponible de 10:00 a.m. a 7:00 p.m. (hora estándar del Atlántico) (español disponible).

Con este Aviso de Reconciliación Administrativa, el **Autoridad de Carreteras y Transportación** presenta las reclamaciones anteriormente identificadas (las “Reclamacion(es) de Reconciliación Administrativa Designada(s)”) en el caso de Título III del **Autoridad de Carreteras y Transportación** para su resolución mediante la reconciliación de reclamaciones administrativas, conforme los procedimientos (“Procedimientos de Reconciliación Administrativa”) establecidos por la **Orden** emitida por el Tribunal de Distrito de los Estados Unidos para el Distrito de Puerto Rico (el “Tribunal del Título III”) el 12 de marzo de 2020 [ECF No. 12274-2]. Dicha orden: **(A) Autoriza la Reconciliación Administrativa de Reclamaciones, (B) Aprueba una Forma Adicional de Notificación, y (C) Otorga el Remedio Apropriado**. Por este medio se autoriza y ordena a Prime Clerk a que indique en el Registro de Reclamaciones de estos casos de Título III que (las) Reclamación(es) de Reconciliación Administrativa Designada(s) están “Sujetas a la Reconciliación Administrativa”. Se adjunta una copia de los Procedimientos de Reconciliación Administrativa para su referencia.

El propósito de los Procedimientos de Reconciliación Administrativa es permitir que el Estado Libre Asociado evalúe y resuelva la reclamación presentada por usted utilizando sus procesos administrativos existentes. Solo ciertos tipos de reclamaciones son elegibles para participar en el Procedimiento de Reconciliación Administrativa: las reclamaciones por beneficios de jubilación o pensión (“Reclamaciones de jubilación/pensión”), las reclamaciones por reembolso de contribuciones (“Reclamaciones de reembolso de contribuciones”), las reclamaciones por salarios y beneficios adeudados a empleados públicos (“Reclamaciones de empleados públicos”) y las querellas sindicales (“Reclamaciones de quejas/agravios”). Para obtener información sobre los procesos administrativos aplicables a su reclamación, consulte la “Descripción General de los Procedimientos de Reconciliación Administrativa de Reclamaciones.”

Para garantizar que las reclamaciones se resuelvan y se paguen de manera oportuna, las Reclamaciones Administrativas de Reclamaciones serán monitoreadas por el tribunal del Título III y el **Autoridad de Carreteras y Transportación** deberá informarle al tribunal del Título III **cada 60 días** sobre el estado de toda reclamación sometida a los Procedimientos de Reconciliación Administrativa.

No necesita hacer nada más en este momento. Dentro de los próximos 60 días, un representante de la siguiente agencia se comunicará con usted e iniciará el Procedimiento de Reconciliación Administrativa para la Reconciliación de su Reclamación Administrativa:

Si no recibe comunicación de un representante de la agencia dentro de los **SESENTA DÍAS SIGUIENTES A LA “FECHA DE NOTIFICACIÓN” QUE APARECE EN LA PARTE SUPERIOR DE ESTE AVISO, COMUNÍQUESE CON PRIME CLERK.**

Descripción General de los Procedimientos de Reconciliación
Administrativa de Reclamaciones

Usted está recibiendo este aviso porque los Deudores han determinado que su(s) reclamación(es) debe(n) resolverse utilizando los procedimientos administrativos existentes del Estado Libre Asociado. Su reclamación se resolverá utilizando uno de los procedimientos identificados a continuación. Por favor consulte el Aviso de Reconciliación Administrativa de Reclamaciones que acompaña esta Descripción General para determinar cuáles procedimientos se seguirán para procesar su reclamación. Esta Descripción General le brinda información básica sobre los próximos pasos para resolver su reclamación y los procedimientos administrativos que se utilizarán para considerar su reclamación. **Lea esta Descripción General detenidamente y discútalas con su abogado. Si no tiene abogado, puede consultar con uno.**

Dentro de los sesenta (60) días siguientes al recibo de este aviso, un representante de la agencia del Estado Libre Asociado responsable de procesar su reclamación se comunicará con usted para notificarle que dicha agencia ha iniciado el procesamiento de su reclamación. SI NO RECIBE COMUNICACIÓN DE NINGUNA AGENCIA DEL ESTADO LIBRE ASOCIADO DENTRO DE SESENTA (60) DÍAS, POR FAVOR COMUNÍQUESE CON PRIME CLERK INMEDIATAMENTE.

Una vez la ASR, Hacienda o la agencia correspondiente del Estado Libre Asociado haya llegado a una determinación inicial (la “Determinación Inicial”) en cuanto al monto, si alguno, de su reclamación, le enviará una carta notificándole su decisión.

Si no está de acuerdo con la Determinación Inicial, tiene derecho a una apelación. Los plazos de tiempo y los procedimientos aplicables a dicha apelación varían de acuerdo al tipo de reclamación que usted presente:

- **Reclamaciones de pensión/jubilación:** Si no está de acuerdo con la Determinación Inicial de la ASR, tendrá treinta (30) días a partir de la fecha de la carta para solicitar la reconsideración. Si pide reconsideración, un oficial examinador celebrará una vista para considerar su reclamación. Recibirá la decisión de la ASR dentro de los cuarenta y cinco (45) días siguientes a la celebración de la vista. Si la ASR deniega la reconsideración de su reclamación, deberá presentar una apelación ante la Junta de Retiro dentro de treinta (30) días a partir de la fecha de la denegación de la reconsideración. Si su apelación es rechazada, deberá presentar una apelación ante el Tribunal de Apelaciones de Puerto Rico dentro de treinta (30) días a partir de la fecha de la determinación de la Junta de Retiro.
- **Reclamaciones de reembolso de contribuciones:** Si no está de acuerdo con la Determinación Inicial de Hacienda, puede radicar una demanda en el Tribunal de Primera Instancia dentro de los treinta (30) días siguientes a la fecha de envío de la carta de Hacienda.

- **Reclamaciones de empleados públicos:** El Estado Libre Asociado tiene muchos procesos administrativos, administrados por muchas entidades diferentes, para que los empleados tramiten reclamaciones relacionadas con el empleo. Si no está de acuerdo con la Determinación Inicial de la agencia correspondiente, tiene derecho a una apelación, incluyendo el derecho de apelar esa Determinación Inicial ante el Tribunal de Apelaciones de Puerto Rico. Debe analizar con su abogado el plazo de tiempo dentro del cual deberá radicar su apelación. Si no tiene abogado, puede consultar con uno.
- **Reclamaciones de quejas/agravios:** Si tiene una reclamación relacionada con quejas/agravios, la misma se procesará de acuerdo con los términos de su convenio colectivo. Debe examinar su convenio colectivo para obtener más información sobre los pasos que se tomarán para resolver su reclamación, los plazos de tiempo para resolverla y los derechos de apelación que usted pueda tener.

Si en algún momento recibe una Determinación Inicial pero no radica una apelación dentro de los plazos de tiempo indicados anteriormente, su reclamación será designada como “resuelta” y se le pagará el monto, si alguno, que se haya determinado en los procedimientos administrativos.

Administrative Claims Reconciliation Procedures

1. The Pension/Retiree Claims, the Tax Refund Claims, the Public Employee Claims, and the Grievance Claims will be subject to Administrative Claims Reconciliation in two instances:

- a. Within one hundred twenty (120) days of approval of these procedures by the Court, and every sixty (60) days thereafter, the Commonwealth, on behalf of itself and the other Debtors, shall file with the Title III Court and serve upon the claimants a notice, the form of which is annexed hereto as Exhibit 2 (the "Administrative Reconciliation Notice"), informing such claimant that its Claim shall be handled in accordance with the aforementioned Administrative Claims Reconciliation process. The Administrative Reconciliation Notice will designate whether each Claim is to be resolved using the Pension/Retiree Procedures, the Tax Refund Procedures, the Grievance Procedures, or the Public Employee Procedures.
- b. In the event that (i) the Debtors file an omnibus objection to Claims, (ii) a claimant objects to the relief requested in such omnibus objection, and (iii) the Court or the Debtors determine that such Claim should be subject to Administrative Claims Reconciliation, the Debtors shall file an Administrative Reconciliation Notice with the Court and serve the Administrative Reconciliation Notice upon the Claimant stating that such Claim has been removed from the omnibus objection and shall be subject to the Administrative Claims Procedures. If the Debtors make such determination, on the date when the Debtors' reply in support of its omnibus objection is due, the Debtors shall file an Administrative Reconciliation Notice with the Court setting forth the Claims to which an omnibus objection has been interposed and responded to by the holder thereof as and to which the Debtors have determined should be subject to the Administrative Claims Reconciliation process. If the Court makes such determination, the Court shall provide notice to the Debtors, and the Debtors shall file such an Administrative Reconciliation Notice with the Court. To the extent necessary, the automatic stay, extant pursuant to section 362 of the Bankruptcy Code, should be deemed modified so as to permit the continuation of the reconciliation of any claims subject to Administrative Claims Reconciliation.

2. With respect to each of the Pension/Retiree Claims, the Tax Refund Claims, the Public Employee Claims, and the Grievance Claims, upon reconciliation, the Debtor(s) shall pay the amount due and owing in the ordinary course.

3. Upon the filing of the Administrative Reconciliation Notice, any claims subject thereto (the "ACR Designated Claims") shall be designated as "Subject to Administrative Reconciliation" on the Claims Registry in these Title III Cases. The Administrative Reconciliation Notice shall authorize and direct Prime Clerk to mark all claims listed on the Administrative Reconciliation Notice as "Subject to Administrative Reconciliation" on the official claims register in these Title III Cases.

4. Within sixty (60) days of service of the Administrative Reconciliation Notice, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), the Puerto Rico Department of Treasury (“Hacienda”), or the applicable agency or governmental entity previously responsible for handling a Claim, as the case may be, shall restart the processing of the Claims through Administrative Claims Reconciliation. ERS, Hacienda, or the applicable agency or governmental entity responsible for handling a Claim, as the case may be, shall reach an initial determination as to whether to grant or deny the Claim within ninety (90) days of the recommencement of consideration of the Claim, unless the parties agree otherwise. To the extent that the local law or procedure applicable to a Claim provides more than ninety (90) days for resolution of the Claim, the time period provided under such local law or procedure shall prevail. Such ninety (90) day period relates to the initial determination of the Claim only. In the event that either party seeks further review of an initial determination, such further review shall not be limited by this ninety (90) day period.

5. Within ninety (90) days of filing the first Administrative Reconciliation Notice, and every sixty (60) days thereafter, the Debtors shall file with the Court a notice (an “Administrative Reconciliation Status Notice”) setting forth the status of the ACR Designated Claims. The Administrative Reconciliation Status Notice shall identify, for each ACR Designated Claim, whether it is a Pension/Retiree Claim, a Tax Refund Claim, a Public Employee Claim, or a Grievance Claim. The Administrative Reconciliation Status Notice shall provide the following information with respect to each ACR Designated Claim:

- a. The date the ACR Designated Claim was transferred into Administrative Reconciliation.
- b. The agency that is responsible for processing the ACR Designated Claim.
- c. Whether the agency responsible for processing the ACR Designated Claim has begun reviewing the Claim. If the agency has not begun reviewing the Claim within sixty (60) days of the date the ACR Designated Claim was transferred into Administrative Reconciliation, the Administrative Reconciliation Status Notice will include a brief explanation for the delay.
- d. Whether the agency responsible for processing the ACR Designated Claim has a complete administrative file for the Claim, including any follow up documentation requested from claimants.
- e. Whether an initial determination on the ACR Designated Claim has been made. In the event that more than ninety (90) days have elapsed since the recommencement of consideration of the Claim, and an initial determination has not yet been reached, the Administrative Reconciliation Status Notice shall indicate whether the time period was extended by agreement of the parties or because the time period provided under local laws or procedures for resolving the Claim exceeds ninety (90) days.
- f. Whether the claimant has taken an appeal from the initial determination and if so, the status of that appeal.

- g. Whether the ACR Designated Claim has been resolved (the “ACR Resolved Claims”), either because the claimant has exhausted any available appeals or because the claimant has not filed an appeal within the applicable time period for doing so, and the date on which the ACR Designated Claim was resolved.
- h. Whether an ACR Resolved Claim has been paid within one-hundred and twenty (120) days of the date it was resolved.

6. For the avoidance of doubt, Administrative Claims Reconciliation shall not pertain to any proofs of claim filed by Doral Financial Corporation or any agreements underlying such claims.